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1634

1924

**REPORT**  
**OF THE**  
**TOWN OFFICERS**  
**OF**  
**IPSWICH, MASS.**



**For The Year Ending December 31, 1923**

**AND THE**

**Two Hundred And Ninetieth Year**  
**of the Town's Incorporation**

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**IPSWICH**

**GEO. A. SCHOFIELD AND SON**

**1924**



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|---------------|

## LIST OF TOWN OFFICERS, 1923

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### Selectmen

|                             |                   |
|-----------------------------|-------------------|
| Robert T. Bamford, Chairman | Term expires 1925 |
| Eben B. Moulton             | Term expires 1924 |
| Sydney H. Perley            | Term expires 1926 |

### Assessors

|                            |                   |
|----------------------------|-------------------|
| Edward C. Brooks, Chairman | Term expires 1925 |
| George Fall                | Term expires 1924 |
| Richard R. Glasier         | Term expires 1926 |

### Overseers of the Poor

|                           |                   |
|---------------------------|-------------------|
| Francis E. Wood, Chairman | Term expires 1925 |
| Charles S. Garrett, Agent | Term expires 1924 |
| Walter F. Gould           | Term expires 1926 |

### Town Clerk

|                    |                   |
|--------------------|-------------------|
| Charles W. Bamford | Term expires 1926 |
|--------------------|-------------------|

### Treasurer and Collector

|                  |                   |
|------------------|-------------------|
| William J. Riley | Term expires 1924 |
|------------------|-------------------|

### Town Accountant

|                     |                   |
|---------------------|-------------------|
| Frederick S. Witham | Term expires 1925 |
|---------------------|-------------------|

### School Committee

|                               |                   |
|-------------------------------|-------------------|
| George E. MacArthur, Chairman | Term expires 1925 |
| Mary U. Johnson               | Term expires 1924 |
| Ralph W. Burnham              | Term expires 1924 |
| Charles L. Lovell             | Term expires 1926 |
| Francis C. Wade               | Term expires 1926 |
| Carrol Perry                  | Term expires 1924 |

**Water and Electric Light Commissioners**

|                            |                   |
|----------------------------|-------------------|
| Arthur H. Walton, Chairman | Term expires 1924 |
| Charles A. Mallard         | Term expires 1926 |
| James E. Cole, Jr.         | Term expires 1925 |

**Board of Health**

|                               |                   |
|-------------------------------|-------------------|
| George E. MacArthur, Chairman | Term expires 1924 |
| J. Dellinger Barney           | Term expires 1925 |
| Walter E. Henderson           | Term expires 1926 |

**Registrars of Voters**

|                           |                   |
|---------------------------|-------------------|
| Frank H. Girard, Chairman | Term expires 1924 |
| Charles W. Bamford, Clerk | Term expires 1926 |
| Charles H. Glasier        | Term expires 1926 |
| Oscar H. Ewing            | Term expires 1925 |

**Park Commissioners**

|                           |                   |
|---------------------------|-------------------|
| Francis C. Wade, Chairman | Term expires 1924 |
| Samuel C. Gordon          | Term expires 1925 |
| Ernest H. Pickford        | Term expires 1926 |

**Cemetery Commissioners**

|                             |                   |
|-----------------------------|-------------------|
| Ralph K. Whittier, Chairman | Term expires 1925 |
| Howard Blake                | Term expires 1926 |
| Angus I. Savory             | Term expires 1924 |

**Clam Commissioners**

|                           |                   |
|---------------------------|-------------------|
| George W. Brown, Chairman | Term expires 1926 |
| Henry A. Churchill        | Term expires 1925 |
| Henry Shaw                | Term expires 1924 |

**Town Counsel**

|                 |                   |
|-----------------|-------------------|
| Albert F. Welsh | Term expires 1924 |
|-----------------|-------------------|

**Chief of Police**

John G. Mansfield

**Engineers of Fire Department**

Arthur H. Walton, Chief

Edward H. Smith, Clerk

Edwin M. Poole

**Inspector of Animals and Slaughtering**

Eben B. Moulton

**Sealer of Weights and Measures**

William A. Stone

**Superintendent of Streets**

Joseph A. Huckins

**Moderator**

John William Bailey

**Janitor of Town Hall**

Edwin M. Poole

**Finance Committee**

M. Charles Arthur, Chairman

Term expires 1925

George A. Schofield, Secretary

Term expires 1926

Charles M. Kelly

Term expires 1925

Jesse H. Wade

Term expires 1924

Thomas R. Lord

Term expires 1924

George E. Hodgkins

Term expires 1925

Edward W. Willis

Term expires 1924

George C. Parsons

Term expires 1926

Howard N. Doughty

Term expires 1926

**ACCOUNTANT'S REPORT**

To the Honorable Board of Selectmen:

Gentlemen:

I beg to submit herewith the annual report of the receipts and expenditures of the Town of Ipswich for the year ending December 31, 1923, together with the reports of the various departments and Town Officials.

Respectfully submitted,

FREDERICK S. WITHAM,  
Town Accountant.

## DEPARTMENTAL

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### SELECTMEN

#### Salaries

|                   |          |
|-------------------|----------|
| Robert T. Bamford | \$283 32 |
| Eben B. Moulton   | 216 66   |
| Sydney H. Perley  | 166 66   |
| Frank E. Howe     | 33 32    |

---

\$699 96

#### Other Expenses

|                                                       |         |
|-------------------------------------------------------|---------|
| John Wm. Bailey, moderator                            | \$20 00 |
| Chas. E. Goodhue, P. M., postage                      | 4 75    |
| John Carter & Co., envelopes                          | 1 60    |
| Hobbs & Warren, blanks                                | 65      |
| Chas. G. Hull, printing                               | 72 75   |
| Geo. A. Schofield & Son, printing and binding reports | 593 55  |
| Geo. A. Schofield & Sons, printing and adv.           | 93 15   |
| D. A. Grady, transportation                           | 8 00    |
| Robt. T. Bamford, car fares and expenses              | 20 00   |
| Eben B. Moulton, car fares and expenses               | 18 50   |
| Frank E. Howe, car fares and expenses                 | 6 00    |
| New England T. & T. Co., telephones                   | 85 55   |
| Wm. H. Greenlaw, wire inspection                      | 454 00  |
| Floyd Bruce, janitor, Memorial Bldg.                  | 228 92  |

|                                                |           |                 |
|------------------------------------------------|-----------|-----------------|
| W. L. Augur, ringing bell                      | 60 00     |                 |
| Harold C. Poor, distributing reports           | 18 00     |                 |
| Jacob Smith, killing dogs                      | 2 00      |                 |
| Harold C. Poor, killing dogs                   | 3 00      |                 |
| American Railway Ex. Co., express              | 6 92      |                 |
| C. C. Boylan, posting warrants                 | 28 00     |                 |
| Geo. A. Schofield, Sec'y Finance Com.          | 101 97    |                 |
| Ipswich News Co., supplies                     | 15 50     |                 |
| G. H. W. Hayes, services                       | 5 00      |                 |
| Albert F. Welsh, services                      | 36 45     |                 |
| W. L. Augur, painting                          | 5 00      |                 |
| Dalton Adding Machine Co., supplies            | 3 00      |                 |
| H. B. McArdle, supplies                        | 9 95      |                 |
| Moody Kimball, Register, fee                   | 70        |                 |
| Edward R. Ayres, Jr., services                 | 35 82     |                 |
| G. A. Barker, insurance                        | 76 56     |                 |
| Bemison Flag & Decorating Co., deco-<br>rating | 102 00    |                 |
| Lungmotor Corp, repairs                        | 15 83     |                 |
| Harry Rhoades, labor                           | 15 00     |                 |
| John G. Mansfield, dog officer                 | 10 00     |                 |
| Canney Lumber Co., lumber                      | 2 94      |                 |
|                                                |           | <hr/> \$2161 06 |
| Total expenditures                             |           | \$2861 02       |
| Unexpended balance                             |           | 88 98           |
|                                                |           | <hr/> \$2950 00 |
| Appropriation                                  | \$2600 00 |                 |
| Appropriation unpaid 1922 bills                | 116 00    |                 |
| Transfer from Reserve Fund                     | 234 00    |                 |
|                                                |           | <hr/> \$2950 00 |

**AUDITING AND ACCOUNTING****Salaries**

|                                 |          |           |
|---------------------------------|----------|-----------|
| Frederick S. Witham, Auditor    | \$150 00 |           |
| Frederick S. Witham, Accountant | 1650 00  |           |
|                                 |          | <hr/>     |
|                                 |          | \$1800 00 |

**Other Expenses**

|                                      |        |         |
|--------------------------------------|--------|---------|
| J. L. Fairbanks Co., blanks          | \$1 35 |         |
| Chas. G. Hull, printing and blanks   | 86 00  |         |
| H. B. McArdle, office supplies       | 1 90   |         |
| Dalton Adding Machine Co., repairs   | 1 25   |         |
| The Barion Pen Co., pens             | 2 00   |         |
| F. S. Witham, car fares and expenses | 6 50   |         |
|                                      |        | <hr/>   |
|                                      |        | \$99 00 |

|                    |           |
|--------------------|-----------|
| Total expenditures | \$1899 00 |
| Unexpended balance | 1 00      |

|               |       |           |
|---------------|-------|-----------|
|               | <hr/> | \$1900 00 |
| Appropriation |       | \$1900 00 |

**TREASURER AND COLLECTOR****Salaries**

|                                           |           |           |
|-------------------------------------------|-----------|-----------|
| William J. Riley, Treasurer and Collector | \$2020 43 |           |
| Grace G. Bamford, Clerk                   | 440 00    |           |
| Mary McLaughlin, Clerk                    | 580 00    |           |
| Beatrice Tufts, Clerk                     | 235 50    |           |
|                                           |           | <hr/>     |
|                                           |           | \$3275 93 |

**Other Expenses**

|                                                  |         |
|--------------------------------------------------|---------|
| Hobbs & Warren, blanks                           | \$24 71 |
| Chas. E. Goodhue, P. M., postage and box<br>rent | 120 90  |

|                                            |           |            |
|--------------------------------------------|-----------|------------|
| Geo. A. Schofield & Son, printing and adv. | 26 60     |            |
| V. E. Rust, printing                       | 36 00     |            |
| Wm. J. Riley, car fares                    | 8 50      |            |
| New England T. & T. Co., telephones        | 49 41     |            |
| The Elliott Co, envelope sealer            | 45 00     |            |
| Miller, Bryant, Pierce Co., supplies       | 10 00     |            |
| Dalton Adding Machine Co., repairs         | 20 00     |            |
| Hedman Mfg. Co., check writer              | 35 00     |            |
| The Barion Pen Co, pens                    | 2 00      |            |
| H. B. McArdle, supplies                    | 6 75      |            |
| Albert F. Welsh, services                  | 22 92     |            |
| Director of Accounts, certification notes  | 28 00     |            |
| G. A. Barker, premium on bond              | 200 00    |            |
| American Railway Express Co., express      | 1 32      |            |
| First National Bank, safe deposit box      | 4 60      |            |
| Chas. S. Garrett, supplies                 | 1 05      |            |
|                                            | —————     | \$ 642 76  |
| Total expenditures                         |           | \$3918 69  |
| Unexpended balance                         |           | 8 03       |
|                                            |           | —————      |
|                                            |           | \$3926 72  |
| Appropriation                              | \$3900 00 |            |
| Appropriation unpaid 1922 bills            | 26 72     |            |
|                                            | —————     | \$ 3926 72 |

## ASSESSORS

### Salaries

|                    |                 |
|--------------------|-----------------|
| Edward C. Brooks   | \$1500 00       |
| George Fall        | 200 00          |
| Richard R. Glasier | 200 00          |
|                    | —————\$ 1900 00 |

### Other Expenses

|                                    |                 |
|------------------------------------|-----------------|
| Beatrice Tufts, clerical work      | \$12 00         |
| Mary McLaughlin, clerical work     | 5 00            |
| Annie A. Jewett, clerical work     | 25 00           |
| Alice M. Scott, clerical work      | 2 00            |
| J. H. Lakeman, P. M., postage      | 22 08           |
| Chas. E. Goodhue, P. M., postage   | 11 66           |
| Geo. A. Schofield & Son, printing  | 257 40          |
| Wakefield Daily Item, forms        | 8 75            |
| Edward C. Brooks, car fares        | 3 27            |
| Edward W. Dodge, auto hire         | 80 00           |
| Samuel D. Dodge, auto hire         | 2 00            |
| New England T. & T. Co., telephone | 38 24           |
| H. B. McArdle, supplies            | 14 13           |
| The Barion Pen Co., pens           | 2 00            |
| Chas. S. Garrett, supplies         | 6 62            |
| American Railway Ex. Co., express  | 1 86            |
| Mary Woleiko, interpreter          | 10 00           |
| Chas. Calivas, interpreter         | 7 50            |
| Lilla D. Stott, deed abstracts     | 47 49           |
| Edw. C. Brooks, cash paid out      | 85              |
| Hobbs & Warren, blanks             | 1 95            |
| Blaisdell's Express, express       | 35              |
|                                    | <hr/> \$ 560 15 |
| Total expenditures                 | \$2460 15       |
| Unexpended balance                 | 39 85           |
|                                    | <hr/> \$2500 00 |

**LAW DEPARTMENT****Salaries**

|                               |          |          |
|-------------------------------|----------|----------|
| Albert F. Welsh, Town Counsel | \$ 85 00 |          |
|                               | —————    | \$ 85 00 |

**Other Expenses**

|                                       |           |           |
|---------------------------------------|-----------|-----------|
| Albert F. Welsh, services court cases | \$ 640 00 |           |
| Salem Evening News, advt.             | 16 00     |           |
| Geo. A. Schofield & Son, advt.        | 9 00      |           |
|                                       | —————     | \$ 665 00 |

|                                 |           |           |
|---------------------------------|-----------|-----------|
| Total expenditures              |           | \$ 750 00 |
| Appropriation                   | \$ 600 00 |           |
| Appropriation unpaid 1922 bills | 150 00    |           |
|                                 | —————     | \$ 750 00 |

**TOWN CLERK****Salaries**

|                                 |           |            |
|---------------------------------|-----------|------------|
| Chas. W. Bamford, Town Clerk    | \$1000 00 |            |
| Beatrice M. Tufts, Stenographer | 15 00     |            |
|                                 | —————     | \$ 1015 00 |

**Other Expenses**

|                                          |         |  |
|------------------------------------------|---------|--|
| P. B. Murphy, blanks                     | \$ 2 50 |  |
| Geo. A. Schofield & Son, printing & adv. | 46 25   |  |
| New England T. & T. Co., telephone       | 20 10   |  |
| Chas. S. Garrett, supplies               | 1 25    |  |
| Geo. G. Bailey, M. D., birth returns     | 12 00   |  |
| John G. Corcoran, M. D., birth returns   | 1 25    |  |
| Katingo Georgopoulos, birth returns      | 3 25    |  |
| Arthur C. Damon, supplies                | 7 00    |  |

|                                                              |           |            |
|--------------------------------------------------------------|-----------|------------|
| Grace E. Brooks, services                                    | 5 00      |            |
| Chas. W. Bamford, recording and indexing<br>vital statistics | 290 00    |            |
|                                                              | —————     | \$ 388 60  |
| Total expenditures                                           |           | \$1403 60  |
| Unexpended balance                                           |           | 12 90      |
|                                                              |           | —————      |
|                                                              |           | \$1416 50  |
| Appropriation                                                | \$1400 00 |            |
| Appropriation unpaid 1922 bills                              | 16 50     |            |
|                                                              | —————     | \$ 1416 50 |

## ELECTION AND REGISTRATION

### Salaries

|                             |          |             |
|-----------------------------|----------|-------------|
| Frank H. Girard, Registrar  | \$ 75 00 |             |
| Chas. H. Glasier, Registrar | 75 00    |             |
| Chas. W. Bamford, Registrar | 75 00    |             |
| Oscar H. Ewing, Registrar   | 75 00    |             |
|                             | —————    | \$ 300 00 . |

### Election Officers

|                        |        |
|------------------------|--------|
| Chas. S. Garrett       | \$5 00 |
| Geo. W. Smith          | 5 00   |
| Geo. A. Schofield, Jr. | 5 00   |
| Arthur H. Walton       | 5 00   |
| Henry Harvey           | 4 00   |
| John F. Conley         | 4 00   |
| Clarence Pickard       | 3 50   |
| Daniel A. McKinnon     | 3 50   |

---

|                    |                |
|--------------------|----------------|
| Annie A. Jewett    | 3 50           |
| Grace G. Bamford   | 3 50           |
| Kenneth Clapp      | 3 50           |
| Lincoln Howe       | 3 50           |
| Marjorie Cole      | 3 50           |
| J. Francis Perkins | 3 50           |
| Eugene Matheson    | 3 50           |
| Geo. A. Schofield  | 3 50           |
| C. J. Dupray       | 3 50           |
| Leslie Dupray      | 3 50           |
| Frank H. Girard    | 3 50           |
| Wm. C. Wallace     | 3 50           |
| D. J. Marlin       | 3 50           |
| W. L. Cogswell     | 3 50           |
| Myrtle Hills       | 3 50           |
| Garland Jean       | 3 50           |
|                    | <hr/> \$ 91 00 |

**Other Expenses**

|                                   |                |
|-----------------------------------|----------------|
| Geo. A. Schofield & Son, printing | \$ 50 00       |
| Fred. R. Hull, printing           | 10 00          |
| H. A. Russell, meals              | 15 12          |
| W. R. C. No. 42, meals            | 20 00          |
| Sullivan's Drug Store, supplies   | 1 30           |
|                                   | <hr/> \$ 96 42 |

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|                    |           |
|--------------------|-----------|
| Total expenditures | \$ 487 42 |
| Unexpended balance | 72 70     |

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|                                 |                 |
|---------------------------------|-----------------|
|                                 | \$ 560 12       |
| Appropriation                   | \$ 545 00       |
| Appropriation unpaid 1922 bills | 15 12           |
|                                 | <hr/> \$ 560 12 |

**TOWN HALL****Salaries**

|                             |                  |
|-----------------------------|------------------|
| Edwin M. Poole, janitor     | \$1067 14        |
| Richard R. Glasier, janitor | 102 86           |
|                             | <hr/> \$ 1170 00 |

**Other Expenses**

|                                       |           |
|---------------------------------------|-----------|
| Lathrop Bros., fuel                   | \$ 194 23 |
| Chas. L. Lovell, fuel                 | 465 70    |
| George Fall, fuel                     | 32 00     |
| A. H. Peatfield, fuel                 | 160 00    |
| Ipswich Gas Light Co., gas            | 41 21     |
| Electric Light Dept., light           | 593 95    |
| Angus I. Savory, supplies             | 13 65     |
| C. F. Chapman & Son, supplies         | 12 30     |
| Massachusetts State Prison, brooms    | 9 39      |
| Geo. B. Robbins Co., disinfectant     | 35 00     |
| United Sweeping Comp. Corp., dustbane | 25 50     |
| Hiller Co., supplies                  | 1 80      |
| Howard Blake & Son, supplies          | 8 53      |
| John W. Goodhue Corp., supplies       | 17 74     |
| Walter E. Henderson, brushes          | 2 95      |
| Walter F. Poole, supplies             | 1 62      |
| A. J. Brennan, plumbing               | 17 50     |
| George Hayes, plumbing                | 14 45     |
| R. L. Purinton, plumbing              | 1 99      |
| John F. Wippich, repairs              | 1 00      |
| Water Dept., water                    | 38 79     |
| Richard R. Glasier, laundry           | 1 00      |
| Edwin M. Poole, laundry               | 12 50     |
| F. R. Schaller, piano tuning          | 3 00      |
| F. F. Chapman, piano tuning           | 5 00      |
| J. L. Hammett Co., supplies           | 13 50     |

|                                   |                  |
|-----------------------------------|------------------|
| J. J. Merrill, supplies           | 21 05            |
| American Railway Ex. Co., express | 1 27             |
| N. Jodoin, clock                  | 5 50             |
| R. A. Daniels & Son, chairs       | 19 20            |
| Damon & Damon, insurance          | 12 60            |
| G. A. Barker, insurance           | 43 69            |
| A. F. Foote, Comm'r., inspection  | 4 00             |
| Electric Light Dept., supplies    | 12 75            |
| W. A. Banfill, painting           | 2 85             |
| Canney Lumber Co., lumber         | 18 00            |
| The W. H. Bowdlear Co., wax       | 14 40            |
| C. B. Dodge Co., disinfectant     | 14 40            |
| Austin L. Lord, masonry           | 5 00             |
| Wm. A. Stone, Sealer, sealing fee | 1 00             |
|                                   | <hr/> \$ 1900 01 |
| Total expenditures                | \$ 3070 01       |
| Unexpended balance                | 298 79           |
|                                   | <hr/> \$ 3368 80 |
| Appropriation                     | \$3345 00        |
| Appropriation unpaid 1922 bills   | 23 80            |
|                                   | <hr/> \$ 3368 80 |

Receipts to the credit of this department have been as follows:

|                                      |                 |
|--------------------------------------|-----------------|
| County of Essex, rent of Court Rooms | \$ 325 00       |
| Various parties, rent of hall        | 228 50          |
| Sale of junk,                        | 9 30            |
|                                      | <hr/> \$ 562 80 |

# PROTECTION OF PERSONS AND PROPERTY

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## POLICE DEPARTMENT

### Salaries and Wages

|                               |           |
|-------------------------------|-----------|
| John G. Mansfield, Chief      | \$1287 00 |
| Edward Leavitt, Chief         | 231 00    |
| Jacob Smith, Chief            | 231 00    |
| V. H. Grant, Patrolman        | 1537 76   |
| Jacob Smith, Patrolman        | 1382 62   |
| Jesse J. Jedrey, Special      | 1528 45   |
| Herbert O. Whittier, Special  | 204 92    |
| Alfred C. Langmaid, Special   | 143 13    |
| Edward J. Perry, Special      | 124 44    |
| Harold C. Poor, Special       | 75 20     |
| Maxine Perry, Special         | 37 35     |
| Frederick C. Steele, Special  | 20 00     |
| Edward E. Egan, Special       | 20 00     |
| D. A. Mackinnon, Special      | 8 00      |
| Richard R. Glasier, Special   | 8 00      |
| Joseph H. Leet, Special       | 8 00      |
| Harold C. Poor, Keeper Lockup | 120 00    |
| V. H. Grant, Keeper Lockup    | 30 00     |

---

|                                   |                 |
|-----------------------------------|-----------------|
| Jesse J. Jedrey, Keeper Lockup    | 50 00           |
| Alfred C. Langmaid, Keeper Lockup | 40 00           |
| Edward J. Perry, Keeper Lockup    | 80 00           |
| Jacob Smith, Keeper Lockup        | 30 00           |
| John G. Mansfield, Keeper Lockup  | 90 00           |
|                                   | <hr/> \$7286 87 |

### Other Expenses

|                                             |        |
|---------------------------------------------|--------|
| Edward W. Dodge, auto hire                  | \$7 50 |
| R. W. Davis, repairs & supplies             | 88 14  |
| D. A. Grady, auto hire                      | 48 50  |
| Samuel D. Dodge, auto hire                  | 3 50   |
| Mayer & Porter, repairs & supplies          | 23 77  |
| Mesher Bros., repairs                       | 1 75   |
| Ipswich Motor Co., Inc., auto               | 447 00 |
| Ipswich Motor Co., Inc., repairs & supplies | 143 30 |
| Witch City Auto Co., supplies               | 1 25   |
| Electric Light Dept., supplies              | 2 81   |
| Wayside Service Station, supplies           | 2 84   |
| Marcorelle Bros., supplies                  | 4 15   |
| Iyer Johnson Sporting Goods Co., supplies   | 8 00   |
| C. F. Chapman & Son, supplies               | 25 00  |
| United States Rubber Co., supplies          | 5 64   |
| H. B. McArdle, supplies                     | 16 75  |
| Jacob Smith, cash paid out                  | 1 50   |
| Geo. A. Schofield & Son, printing           | 22 90  |
| Chas. E. Goodhue, P. M., postage            | 24 50  |
| New England T. & T. Co., telephones         | 163 79 |
| Harold C. Poor, car fares                   | 2 82   |
| John G. Mansfield, car fares                | 5 54   |
| Jesse J. Jedrey, car fares                  | 4 04   |
| Daisy L. Poor, laundry                      | 24 54  |
| Bessie F. Clapp, stenographer               | 15 00  |

|                                                                 |           |            |
|-----------------------------------------------------------------|-----------|------------|
| Atlas Lunch Co., meals                                          | 35 57     |            |
| Belmont Lunch, meals                                            | 3 40      |            |
| H. A. Russell, meals                                            | 4 15      |            |
| Sullivan's Drug Store, supplies                                 | 1 80      |            |
| Edw. C. Brooks, liability insurance                             | 64 40     |            |
| Arthur C. Damon, supplies                                       | 13 25     |            |
| Newman's Dept. Store, supplies                                  | 13 67     |            |
| John W. Goodhue Corp., supplies                                 | 6 45      |            |
| M. C. McGinley, M. D., services                                 | 13 00     |            |
| Geo. G. Bailey, M. D., services                                 | 4 00      |            |
| Chas. S. Garrett, supplies                                      | 13 80     |            |
| Grace E. Brooks, services                                       | 1 00      |            |
| Lungmotor Corp., repairs                                        | 16 00     |            |
| Bliss B. Ward, repairs                                          | 50        |            |
| John G. Mansfield, cash paid out                                | 16 35     |            |
| Gordon Player, labor                                            | 2 35      |            |
| Margaret Scott, services                                        | 5 00      |            |
|                                                                 | <hr/>     | \$1309 22  |
| Total expenditures                                              |           | \$8596 09  |
| Unexpended balance                                              |           | 13         |
|                                                                 |           | <hr/>      |
|                                                                 |           | \$8596 22  |
| Appropriation                                                   | \$7500 00 |            |
| Appropriation (auto)                                            | 447 00    |            |
| Appropriation unpaid 1922 bills                                 | 299 22    |            |
| Transfer from Reserve Fund                                      | 350 00    |            |
|                                                                 | <hr/>     | \$ 8596 22 |
| Receipts to the credit of this department have been as follows: |           |            |
| Third District Court, criminal fines                            | \$1145 29 |            |
| Telephone refunds.                                              | 18 73     |            |
|                                                                 | <hr/>     | \$1164 02  |

**FIRE DEPARTMENT****Salaries and Wages**

|                                 |                 |
|---------------------------------|-----------------|
| Engineers                       | \$ 425 00       |
| Members Fire Dept.              | 2100 00         |
| Thomas R. Roberts, chauffeur,   | 1560 00         |
| Brainard C. Wallace, “          | 530 00          |
| Raymond L. Dodge, “             | 1030 00         |
| Geo. W. Brown, “                | 975 00          |
| Larry Player, watching fire     | 2 00            |
| Wilfred Atherley, watching fire | 6 00            |
| Silas Stone, watching fire      | 6 00            |
| Everett A. Smith, watching fire | 4 00            |
| Albert Waite, watching fire     | 4 00            |
| Geo. E. Brown, watching fire    | 4 00            |
| Arthur Norwood, watching fire   | 4 00            |
| Sundry persons, still alarms    | 40 50           |
|                                 | ————— \$6690 50 |

**Horses**

|                              |               |
|------------------------------|---------------|
| F. E. Wood, use of horses    | \$ 30 00      |
| Highway Dept., use of horses | 50 00         |
|                              | —————\$ 80 00 |

**Equipment and Repairs**

|                                          |           |
|------------------------------------------|-----------|
| Witch City Auto Co., Ladder Truck chasis | \$1900 00 |
| J. J. Merrill, care fire alarm           | 66 64     |
| Chas. A. Mallard, care fire alarm        | 133 36    |
| Gamewell Fire Alarm Tel. Co., supplies   | 140 13    |
| Edward H. Smith, repairs                 | 46 10     |
| Newman's Dept. Store, supplies           | 1 00      |
| A. J. Brennan, supplies                  | 78        |
| C. F. Chapman & Son, supplies            | 51 22     |
| Angus I Savory, supplies                 | 3 55      |

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|                                              |       |
|----------------------------------------------|-------|
| J. J. Merrill, supplies                      | 89 15 |
| Tougas & Tougas, supplies                    | 2 20  |
| Canney Lumber Co., lumber                    | 18 31 |
| Western Union Tel. Co., time service         | 24 00 |
| The White Co., supplies                      | 2 20  |
| American La France Fire Engine Co., supplies | 47 13 |
| Mayer & Porter, repairs and supplies         | 72 43 |
| Electric Light Dept., gas                    | 69 54 |
| Howard Blake & Son, supplies                 | 47 53 |
| A. H. Blanchard, supplies                    | 22 40 |
| Archibald Wheel Co., supplies                | 29 50 |
| Hiller Co., supplies                         | 1 20  |
| F. E. Wood, trucking and freight             | 5 32  |
| George Tibbetts, trucking and freight        | 4 50  |
| A. G. Osborn, supplies                       | 38 75 |
| B. B. Ward, supplies                         | 75    |
| The Badger Fire Extinguisher Co., supplies   | 15 22 |
| Walter F. Poole, supplies                    | 1 40  |
| Readsboro Chair Co., supplies                | 56 25 |
| Geo. W. Brown, supplies                      | 1 60  |
| Lungmotor Corp., repairs                     | 16 00 |
| A. F. Foote, Comm'r., inspection             | 2 00  |
| Water Dept., supplies                        | 1 00  |
| Great Atlantic & Pacific Tea Co., supplies   | 7 25  |
| Joseph A. King, repairs                      | 11 47 |
| Boston Auto Radiator Works, repairs          | 37 54 |
| J. T. Hood, repairs                          | 21 85 |
| Witch City Auto Co., repairs                 | 17 70 |
| Ipswich Mills, repairs                       | 75    |
| The H. D. Hall Co., supplies                 | 4 75  |
| Owen F. Proud, repairs                       | 43 43 |

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|                                 |       |           |
|---------------------------------|-------|-----------|
| John W. Goodhue Corp., supplies | 4 67  |           |
|                                 | ————— | \$3060 57 |

### Fuel and Light

|                      |           |           |
|----------------------|-----------|-----------|
| A. H. Peatfield      | \$ 357 67 |           |
| Chas. L. Lovell      | 319 71    |           |
| George Fall          | 199 10    |           |
| Lathrop Bros.        | 26 44     |           |
| Electric Light Dept. | 112 72    |           |
| Ipswich Gaslight Co. | 55 13     |           |
|                      | —————     | \$1070 77 |

### Buildings and Grounds

|                                       |         |          |
|---------------------------------------|---------|----------|
| United Sweeping Comp. Corp., dustbane | \$23 25 |          |
| Wm. E. Bassett, repairs on roof       | 20 66   |          |
| Brainard J. Conley, supplies          | 1 75    |          |
| John F. Wippich, clock repairs        | 1 00    |          |
| A. Story Brown, rent of land          | 4 00    |          |
|                                       | —————   | \$ 50 66 |

### Pension

|                  |          |           |
|------------------|----------|-----------|
| Agnes K. Gilmore | \$300 00 |           |
|                  | —————    | \$ 300 00 |

### Other Expenses

|                                        |         |  |
|----------------------------------------|---------|--|
| Geo. A. Schofield & Son, printing      | \$ 1 00 |  |
| New England T. & T. Co., telephones    | 85 06   |  |
| Thos. R. Roberts, auto hire & supplies | 7 85    |  |
| Damon & Damon, insurance               | 72 00   |  |
| G. A. Barker, insurance                | 72 00   |  |
| American Railway Ex. Co., express      | 1 00    |  |

# IPSWICH TOWN REPORT

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|                                           |           |            |
|-------------------------------------------|-----------|------------|
| A. H. Walton, cash paid out               | 10 65     |            |
|                                           | —————     | \$ 249 56  |
| Total expenditures                        |           | \$11502 06 |
| Unexpended balance                        |           | 397 94     |
|                                           |           | —————      |
|                                           |           | \$11900 00 |
| Appropriation                             | \$8900 00 |            |
| Appropriation (new apparatus & extra man) | 3000 00   |            |
|                                           | —————     | \$11900 00 |

## FOREST WARDEN

|                                   |          |           |
|-----------------------------------|----------|-----------|
| Sundry persons fighting fires     | \$ 63 00 |           |
| D. A. Grady, auto hire            | 2 50     |           |
| Thos. R. Roberts, posting notices | 3 00     |           |
|                                   | —————    |           |
| Total expenditures                |          | \$ 68 50  |
| Unexpended balance                |          | 31 50     |
|                                   |          | —————     |
|                                   |          | \$ 100 00 |
| Appropriation                     |          | \$ 100 00 |

## SEALER OF WEIGHTS AND MEASURES

|                                      |           |
|--------------------------------------|-----------|
| William A. Stone, Sealer             | \$ 250 00 |
| Hobbs & Warren, record books         | 4 68      |
| Geo. A. Schofield & Son, adv.        | 8 75      |
| Geo. Tibbetts, use of team           | 39 50     |
| W. & L. E. Gurley, equipment         | 26 16     |
| Dover Stamping & Mfg. Co., equipment | 12 38     |

|                                     |      |           |
|-------------------------------------|------|-----------|
| J. G. Johnston Co., Inc., equipment | 2 20 |           |
| C. F. Chapman & Son, equipment      | 1 45 |           |
|                                     |      |           |
| Total expenditures                  |      | \$ 345 12 |
| Unexpended balance                  |      | 1 38      |
|                                     |      |           |
|                                     |      | \$ 346 50 |
| Appropriation                       |      | \$346 50  |

### MOTH DEPARTMENT

#### Salaries and Wages

|                                 |           |           |
|---------------------------------|-----------|-----------|
| Francis C. Wade, Superintendent | \$1048 50 |           |
| Frank McInnis, labor            | 462 69    |           |
| Augustus McInnis, labor         | 346 05    |           |
| Lawrence Peatfield, labor       | 335 82    |           |
| Arthur McIntire, labor          | 157 68    |           |
| Waldo Ellsworth, labor          | 58 00     |           |
| Maynard S. Whittier, labor      | 55 00     |           |
| John Mayes, labor               | 39 00     |           |
| Henry Lavoie, labor             | 29 50     |           |
| Henry Shaw, labor               | 2 19      |           |
| Samuel Chouinard, labor         | 2 00      |           |
| Ralph Richardson, labor         | 1 75      |           |
|                                 |           | \$2538 18 |

#### Other Expenses

|                         |          |
|-------------------------|----------|
| Est. Edmund Wile, teams | \$ 26 00 |
| Frank Pasek, teams      | 217 00   |
| Nicholas Pappas, teams  | 95 00    |
| Chas. L. Henley, teams  | 5 00     |

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|                                          |         |
|------------------------------------------|---------|
| Arthur McIntire, use of machine          | 52 00   |
| Ipswich Motor Co., Inc., auto            | 487 40  |
| Henry S. Bowen, printing                 | 28 00   |
| Geo. A. Schofield & Son, adv.            | 45 00   |
| B. G. Pratt Co., supplies                | 38 00   |
| Underhay Oil Co., supplies               | 34 73   |
| Frost Insecticide Co., supplies          | 8 10    |
| Fitzhenry-Guptill Co., supplies          | 44 99   |
| The Sulpho Naphthol Co., supplies        | 7 50    |
| The Glidden Co., supplies                | 1572 50 |
| The Products Co., supplies               | 33 00   |
| Angus I. Savory, supplies                | 14 81   |
| John W. Goodhue Corp., supplies          | 58 00   |
| Comm. of Massachusetts, supplies         | 14 95   |
| Brackett, Shaw & Lunt Co., supplies      | 39 78   |
| Howard Blake & Son, supplies             | 71 84   |
| Boston Woven Hose & Rubber Co., supplies | 118 80  |
| Fred Buzzell, supplies                   | 2 00    |
| American Railway Ex. Co., express        | 1 62    |
| F. E. Wood, trucking & freight           | 10 92   |
| Harold W. Howard, rent                   | 75 00   |
| New England T. & T. Co., telephone       | 33 18   |
| G. A. Barker, liability insurance        | 181 05  |
| R. L. Purinton, repairs                  | 20 71   |
| Francis C. Wade, cash paid out           | 7 24    |
| Ipswich Motor Co., Inc., supplies        | 27 51   |
| R. W. Davis, supplies                    | 76 15   |
| Electric Light Dept., gas                | 82 42   |
| B. B. Ward, repairs                      | 7 00    |
| Arthur C. Damon, supplies                | 8 65    |
| Mayer & Porter, supplies                 | 3 10    |

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|                                          |       |                  |
|------------------------------------------|-------|------------------|
| Joseph A. King, repairs                  | 20 43 |                  |
| Registry of Motor Vehicles, registration | 2 00  |                  |
|                                          |       | <hr/> \$ 3571 38 |

|                    |           |
|--------------------|-----------|
| Total expenditures | \$6109 56 |
| Unexpended balance | 35 78     |

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\$6145 34

|                                 |                  |
|---------------------------------|------------------|
| Appropriation                   | \$3400 00        |
| Appropriation unpaid 1922 bills | 52 00            |
| Private Work—Moth Tax           | 2693 34          |
|                                 | <hr/> \$ 6145 34 |

### TREE WARDEN

#### Salaries and Wages

|                           |                 |
|---------------------------|-----------------|
| Francis C. Wade, labor    | \$351 00        |
| Lawrence Peatfield, labor | 264 19          |
| Frank McInnis, labor      | 258 50          |
|                           | <hr/> \$ 873 69 |

#### Other Expenses

|                                  |                 |
|----------------------------------|-----------------|
| Howard Blake & Son, supplies     | \$22 43         |
| T. C. Thurlow's Sons Inc., trees | 65 00           |
| J. Adelman, loam                 | 3 00            |
| Felix Wegzyn, loam               | 5 25            |
| Electric Light Dept., gas        | 12 82           |
| Chas. L. Lovell, supplies        | 3 00            |
| Geo. H. Lord, sharpening saws    | 2 75            |
| Joseph A. King, repairs          | 4 80            |
| D. A. Grady, auto hire           | 1 00            |
| B. B. Ward, repairs              | 6 00            |
|                                  | <hr/> \$ 126 05 |

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|                    |           |
|--------------------|-----------|
| Total expenditures | \$ 999 74 |
|--------------------|-----------|

# IPSWICH TOWN REPORT

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Unexpended balance

26

\$1000 00

Appropriation

\$1000 00

# HEALTH AND SANITATION

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## GENERAL ADMINISTRATION

### Salaries

|                            |                |
|----------------------------|----------------|
| George E. MacArthur, M. D. | \$ 100 00      |
| J. Dellinger Barney, M. D. | 75 00          |
| Walter E. Henderson        | 62 50          |
| George W. Smith            | 12 50          |
|                            | —————\$ 250 00 |

### Other General Expenses

|                                             |        |
|---------------------------------------------|--------|
| Hobbs & Warren, blanks                      | \$4 13 |
| George A. Schofield & Son, printing & advt. | 96 75  |
| V. E. Rust, printing                        | 19 00  |
| Chas. G. Hull, printing                     | 12 50  |
| Chas. E. Goodhue, P. M., box rent           | 2 40   |
| Burns & Chamberlain, garbage collection     | 50 00  |
| Edward Kozenewski, garbage collection       | 160 00 |
| Michael J. Callahan, garbage collection     | 483 31 |
| American Railway Ex. Co., express           | 7 73   |
| George Tibbetts, burying dead animals       | 8 50   |
| Edward J. Perry, burying dead animals       | 4 00   |
| Jesse J. Jedrey, burying dead animals       | 2 50   |
| American Public Health Asso., subscription  | 5 00   |

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|                                    |                |
|------------------------------------|----------------|
| F. H. Thomas Co., supplies         | 8 97           |
| C. F. Chapman & Son, supplies      | 2 95           |
| Eben B. Moulton, car fares         | 4 50           |
| Geo. F. Gwinn, supplies            | 2 00           |
| Geo. A. Schofield & Son, insurance | 12 30          |
| John W. Goodhue, Corp., supplies   | 1 95           |
| F. E. Wood, trucking               | 14 50          |
| D. A. Grady, auto hire             | 6 00           |
| Geo. E. McArthur, M. D., services  | 50 00          |
|                                    | —————\$ 958 99 |

### QUARANTINE AND CONTAGIOUS DISEASES

|                                   |                |
|-----------------------------------|----------------|
| Geo. G. Bailey, M. D., services   | \$47 50        |
| Geo. E. McArthur, M. D., services | 6 00           |
| V. H. Grant, guard duty           | 1 35           |
| H. C. Poor, guard duty            | 3 15           |
| H. O. Whittier, guard duty        | 17 80          |
| Maxine Perry, guard duty          | 16 45          |
| Jacob Smith, guard duty           | 1 35           |
| B. J. Conley, supplies            | 7 85           |
| Sullivan's Drug Store, supplies   | 14 40          |
| Angus I. Savory, supplies         | 1 25           |
| Mabel Black, loss of wages        | 36 00          |
| Edith Chapman, loss of wages      | 41 14          |
| Chas. E. Ames, use of auto        | 10 00          |
|                                   | —————\$ 204 24 |

### TUBERCULOSIS

|                                         |           |
|-----------------------------------------|-----------|
| Essex Sanatorium, board and care        | \$ 724 10 |
| Dept. of Public Welfare, board and care | 251 00    |

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|                                            |        |                 |
|--------------------------------------------|--------|-----------------|
| North Reading State Sanatorium, bd. & care | 117 14 |                 |
| Prison Camp & Hospital, board & care       | 65 50  |                 |
| Chas. E. Ames, M. D., services             | 90 00  |                 |
| Geo. G. Bailey, M. D., services            | 76 00  |                 |
|                                            |        | ————— \$1323 74 |

### DIVISION OF CHILD WELFARE

|                                   |           |                 |
|-----------------------------------|-----------|-----------------|
| Geo. E. McArthur, M. D., Director | \$ 150 00 |                 |
| Martha J. Stewart, Nurse          | 566 64    |                 |
|                                   |           | ————— \$ 716 64 |

### INSPECTION

|                                            |           |                  |
|--------------------------------------------|-----------|------------------|
| Eben B. Moulton, Inspector of animals      | \$ 175 00 |                  |
| Eben B. Moulton, inspector of slaughtering | 200 00    |                  |
| Eben B. Moulton, milk inspector,           | 166 68    |                  |
| Geo. W. Smith, milk inspector              | 83 32     |                  |
| Eben B. Moulton, Sanitary Inspector        | 500 00    |                  |
| Lorenz Model Co., equipment                | 17 48     |                  |
| Wright-Ziegler Co., equipment              | 5 09      |                  |
| John J. McGrath, services                  | 36 00     |                  |
| Eben B. Moulton, use of auto & expense     | 102 50    |                  |
|                                            |           | ————— \$ 1286 07 |

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|                    |           |
|--------------------|-----------|
| Total expenditures | \$4739 68 |
| Unexpended balance | 2 12      |

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|                                 |                  |
|---------------------------------|------------------|
|                                 | \$4741 80        |
| Appropriation                   | \$4500 00        |
| Appropriation unpaid 1922 bills | 241 80           |
|                                 | ————— \$ 4741 80 |

# HIGHWAY DEPARTMENT

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## GENERAL ADMINISTRATION

|                                               |                 |
|-----------------------------------------------|-----------------|
| Joseph A. Huckins, supt. of streets           | \$1716 00       |
| American Railway Ex. Co., express             | 6 28            |
| Geo. A. Schofield & Son., printing            | 4 90            |
| New Eng. T. & T. Co., telephone               | 21 77           |
| B. W. Scotton, express                        | 70              |
| Henry S. Spaulding, services                  | 15 00           |
| Joseph Stinson, land damage                   | 10 00           |
| Chester Foster, land damage                   | 10 00           |
| Registry of Motor Vehicles, fees              | 8 00            |
| Boston & Maine R. R., freight                 | 2 34            |
| U. S. Fidelity & Guaranty Co., liability ins. | 871 90          |
| G. A. Barker, insurance                       | 95 40           |
| Geo. E. Hodgkins, insurance                   | 71 40           |
| Chas. S. Garrett, supplies                    | 1 15            |
| H. B. McArdle, supplies                       | 12 50           |
| F. E. Wood, trucking                          | 3 20            |
| C. S. Tyler, supplies                         | 1 95            |
| Blaisdell's Express, Express                  | 37 75           |
|                                               | —————\$ 2890 24 |

**STREET REPAIRS****Labor and Teams**

|                   |           |
|-------------------|-----------|
| Wilfred Atherley  | \$ 151 57 |
| Fred Buzzell      | 38        |
| Edward Bodwell    | 139 50    |
| A. Story Brown    | 238 00    |
| Ernest Carter     | 886 63    |
| Carl A. Caverly   | 32 00     |
| W. O. Conant      | 114 25    |
| Philip Ewing      | 8 00      |
| Paul Garrette     | 54 00     |
| Octave Gallant    | 76 13     |
| Henry Harvey      | 42 00     |
| John D. Kelley    | 1140 87   |
| Edmund Kelley     | 815 31    |
| Louis Kelley      | 257 00    |
| Louis Kmeich      | 67 00     |
| Joseph Linnehan   | 1 31      |
| Henry Lavoie      | 571 75    |
| Daniel Maguire    | 1075 63   |
| Harry Maguire     | 4 50      |
| Irvin Manzer      | 192 00    |
| Harry Miller      | 161 50    |
| Florian Murawski  | 63 00     |
| Arthur McIntire   | 9 00      |
| D. S. Perley      | 142 94    |
| W. L. Phillips    | 70 47     |
| Edward Perry      | 10 94     |
| Valentine Putura  | 53 00     |
| William E. Reilly | 794 25    |
| Edward Robbins    | 54 00     |
| Fred. Robichau    | 195 25    |

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|                    |                  |
|--------------------|------------------|
| Frank Seahill      | 1132 94          |
| Albert M. Sheppard | 1006 67          |
| J. L. Smith        | 3 50             |
| Howard Stone       | 656 75           |
| Robert Spencer     | 6 50             |
| Edward F. Smith    | 12 50            |
| Frank Smith        | 128 00           |
| Harry Wilkinson    | 791 81           |
| Guy Wells          | 849 25           |
| Edmund Wile        | 494 50           |
| Wilfred Wile       | 101 25           |
| F. E. Wood         | 52 00            |
|                    | <hr/> \$12657 85 |

**Gravel, Oil, Tarvia, Etc.**

|                                    |                  |
|------------------------------------|------------------|
| Essex Trap Rock & Construction Co. | \$ 88 61         |
| The Barrett Co.,                   | 681 61           |
| The Standard Oil Co. of N. Y.      | 2499 62          |
| Upland Farms                       | 97 60            |
| Angie P. Brown                     | 591 50           |
| N. R. Underhill                    | 8 50             |
| D. S. Perley                       | 18 00            |
| Edward Kozenewski                  | 1 20             |
| E. Newton Brown                    | 320 40           |
| Lathrop Bros.                      | 59 00            |
| Katherine F. Sullivan              | 112 00           |
|                                    | <hr/> \$ 4478 04 |

**Equipment and Repairs**

|                                  |           |
|----------------------------------|-----------|
| Ipswich Motor Co., Inc., tractor | \$ 825 00 |
|----------------------------------|-----------|

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|                                             |     |    |
|---------------------------------------------|-----|----|
| Ipswich Motor Co., Inc., repairs & supplies | 358 | 39 |
| John W. Goodhue Corp., supplies             | 550 | 39 |
| A. H. Peatfield, fuel                       | 25  | 05 |
| Traffic Sign & Signal Co., markers          | 86  | 00 |
| Good Roads Machinery Co., scraper           | 367 | 80 |
| Witch City Auto Co., supplies               | 3   | 50 |
| Standard Oil Co. of N. Y., supplies         | 20  | 15 |
| W. C. Henderson, supplies                   | 1   | 00 |
| Mayer & Porter, repairs & supplies          | 309 | 63 |
| Waldo Bros. & Bond Co., supplies            | 95  | 78 |
| Autocar Sales & Service Co., repairs & sup. | 530 | 89 |
| George Hayes, repairs                       | 39  | 76 |
| The Fuller Brush Co., brushes               | 15  | 32 |
| N. E. Road Machinery Co., supplies          | 15  | 35 |
| R. W. Davis, repairs & supplies             | 444 | 60 |
| Angus I. Savory, supplies                   | 11  | 96 |
| Joseph A. King, repairs                     | 102 | 02 |
| C. F. Chapman & Son, supplies               | 24  | 48 |
| Marcorelle Bros., supplies                  | 2   | 68 |
| American Oil Products, supplies             | 87  | 64 |
| Howard Blake & Son, supplies                | 81  | 36 |
| Albert Russell & Sons Co., supplies         | 20  | 65 |
| Chas. L. Lovell, fuel                       | 142 | 56 |
| Arthur C. Damon, supplies                   | 20  | 80 |
| A. G. Osborn, supplies                      | 16  | 65 |
| Geo. W. Reinhardt Co., supplies             | 10  | 00 |
| Ipswich Mills, repairs                      | 2   | 82 |
| Electric Light Dept., gas                   | 645 | 00 |
| Ralph E. Ladd, carpentry                    | 140 | 00 |
| The Bond Co., supplies                      | 82  | 53 |
| Geo. H. Bisson, carpentry                   | 35  | 20 |
| Electric Light Dept., oil                   | 4   | 00 |

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|                                             |                 |
|---------------------------------------------|-----------------|
| E. H. Smith, carpentry                      | 22 50           |
| The Barber Asphalt Co., supplies            | 103 83          |
| The Buffalo Springfield Roller Co., repairs | 25 00           |
| J. J. Merrill, supplies                     | 19 60           |
| Robert Iron Works, supplies                 | 65 00           |
| N. E. Broom & Supply Co., brooms            | 22 00           |
| A. F. Foote, Comm'r, inspection             | 5 00            |
| A. J. Brennan, repairs                      | 22 10           |
| Manzer & Damon, carpentry                   | 64 26           |
| Turner Hill Farm, repairs                   | 7 75            |
| Walter F. Poole, supplies                   | 1 12            |
| Chester Patch, supplies                     | 8 00            |
| R. L. Purinton, repairs                     | 65              |
| J. F. Pope & Son, lumber                    | 46 28           |
| T. A. Moynihan, supplies                    | 31 20           |
| N. E. Metal Culvert Co., supplies           | 20 00           |
| Wm. E. Bassett, repairs                     | 200 78          |
| American Gas Accumulator Co., beacon        | 265 00          |
| Canney Lumber Co., lumber                   | 232 75          |
| Water Dept., water                          | 80 00           |
| Boston & Maine R. R., freight               | 7 20            |
|                                             | —————\$ 6368 98 |

**Buoys and Floats**

|                                  |                |
|----------------------------------|----------------|
| E. O. Peabody, labor             | \$ 81 51       |
| Porter B. Peabody, moving floats | 65 00          |
| John A. Brown, birches           | 5 00           |
|                                  | —————\$ 151 51 |

**SIDEWALKS**

|                                   |                |
|-----------------------------------|----------------|
| Ipswich Mills, labor and material | \$ 185 50      |
|                                   | —————\$ 185 50 |

**SNOW REMOVAL****Labor and Teams**

|                     |           |
|---------------------|-----------|
| Wilfred Atherley    | \$ 326 17 |
| Veto Amario         | 52 50     |
| Parker Atkinson     | 61 70     |
| Raymond Atkinson    | 8 54      |
| Arthur Atkinson     | 14 88     |
| Paul Anacka         | 16 19     |
| Wm. Arsenault       | 9 63      |
| Junius Avery        | 16 19     |
| Nicholas Amario     | 56 23     |
| Cowdmi Antonio      | 7 00      |
| Felix Andruskewicz  | 24 94     |
| Ernest Brockelbank  | 75 05     |
| Thomas Boylan       | 170 20    |
| Alonzo Brown        | 54 25     |
| James Burke         | 49 00     |
| Arthur Bampton      | 69 78     |
| Walter G. Brown     | 27 56     |
| Irving Brown        | 8 31      |
| Dennis Bryant       | 55 57     |
| Benj. Barton        | 43 75     |
| A. Story Brown      | 303 17    |
| C. C. Boylan        | 2 63      |
| Joseph Blinn        | 32 81     |
| G. W. Brooker       | 10 50     |
| Wm. H. Burnham      | 24 50     |
| Nutsie Blunda       | 11 81     |
| Wm. H. Bodwell      | 6 56      |
| Wm. Burrridge       | 1 75      |
| Chester Brockelbank | 33 91     |

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|                    |        |
|--------------------|--------|
| Nelson Bourque     | 46 83  |
| C. M. Berry        | 17 07  |
| Henry Belanger     | 1 53   |
| Alfred Bradstreet  | 7 87   |
| Walter Brockelbank | 35 44  |
| Chester Bowen      | 28 88  |
| Wm. H. Burke       | 39 38  |
| Chester Barton     | 4 38   |
| Stanley Burnos     | 19 69  |
| S. W. Bousley, Jr. | 10 29  |
| W. H. Bodwell, Jr. | 3 50   |
| Chas. G. Brown     | 66 43  |
| Chas. Barton       | 51 84  |
| Earl Bamford       | 7 66   |
| Edward Bodwell     | 8 75   |
| Wm. Burns          | 1 31   |
| Samuel Blunt       | 17 29  |
| Jud Bradstreet     | 3 50   |
| Albert Bradstreet  | 1 75   |
| Jesse Brown        | 14 88  |
| Wilfred Burns      | 17 94  |
| Robt. Bruce        | 7 00   |
| Leon Bartneckt     | 28 66  |
| Tony Burek         | 3 94   |
| Lawrence Crafts    | 202 14 |
| Henry Churchill    | 190 55 |
| Fred. Cronin       | 3 50   |
| Carl Conant        | 4 81   |
| John Cronin        | 146 57 |
| Clarence Comeau    | 83 13  |
| Wm. O. Conant      | 115 14 |
| Eugene Chapman     | 8 32   |

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|                    |        |
|--------------------|--------|
| John Chisolm       | 3 50   |
| Kenneth Clapp      | 12 69  |
| Alex Curpez        | 24 94  |
| Chas. Curpez       | 28 44  |
| Jas. Cassidy       | 11 16  |
| Clifford Comeau    | 4 81   |
| Albion Chouinard   | 40 47  |
| Eugene Chouinard   | 41 13  |
| Richard Cooper     | 8 75   |
| Carl A. Caverly    | 196 95 |
| Austin Caverly     | 6 35   |
| Gardner Caverly    | 19 47  |
| W. K. Chapman      | 27 89  |
| Thos. Curtin       | 1 31   |
| Robt. Cole         | 22 75  |
| Arthur Cole        | 18 38  |
| Ernest Carter      | 191 19 |
| F. Crosby          | 12 04  |
| Fred. G. Cross     | 81 83  |
| Jas. A. Carter     | 21 22  |
| Leson Comeau       | 18 82  |
| Joseph Chamberlain | 16 19  |
| Archie Cluckey     | 25 38  |
| R. T. Crane, Jr.   | 978 70 |
| Jarvis Cartledge   | 3 94   |
| Geo. Chadwell      | 6 12   |
| Chas. Denningham   | 22 32  |
| Theodore Dunham    | 53 38  |
| Fred. Davidson     | 3 50   |
| Clifton Dodge      | 197 32 |
| Grace Davidson     | 7 00   |
| Matthew Daigle     | 12 25  |

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|                  |        |
|------------------|--------|
| Harry Dort       | 25 60  |
| Leo Dondero      | 12 69  |
| James Damon      | 195 57 |
| Charles Dyer     | 39 82  |
| Alfred Duguay    | 42 00  |
| Kenneth Damon    | 35 00  |
| Stephen Damon    | 22 31  |
| Thomas Duggan    | 179 17 |
| R. L. Dodge      | 9 85   |
| Fred. Davis      | 16 63  |
| John Deras       | 1 75   |
| Chas. Dort       | 16 85  |
| Chas. Day        | 24 29  |
| James Day        | 14 53  |
| John Dapkiewicz  | 7 00   |
| Clarence Darras  | 1 75   |
| Philip Ewing     | 28 45  |
| Chas. Early      | 12 91  |
| Walter Ellsworth | 58 21  |
| Horace Ellsworth | 1 31   |
| Carl Ellsworth   | 68 70  |
| Elisha Early     | 63 89  |
| Wm. S. Evans     | 132 13 |
| Gordon Ewing     | 3 50   |
| Oscar Erickson   | 4 81   |
| Walter Fessenden | 28 02  |
| Kenneth Fleet    | 77 44  |
| Paul Garrette    | 357 69 |
| Alfred Gallant   | 12 25  |
| Eugene Gilbert   | 123 39 |
| Joseph Gauthier  | 12 69  |
| Arthur Grant     | 3 50   |

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|                   |        |
|-------------------|--------|
| Abner Gray        | 2 19   |
| Wm. Gray          | 62 13  |
| J. Frank Goodhue  | 76 79  |
| Herbert Goodhue   | 53 16  |
| Wm. Goodhue       | 22 09  |
| John Goulard      | 107 64 |
| Lawrence Goulard  | 106 33 |
| Allen Gaffney     | 4 60   |
| Daniel Grant      | 4 37   |
| Louis Guisti      | 22 75  |
| David Gammon      | 18 60  |
| Walter F. Gould   | 36 10  |
| Octave Gallant    | 17 07  |
| Geo. Gilmore      | 8 75   |
| Earl Girard       | 84 22  |
| G. H. Greene      | 10 06  |
| Chas. L. Henley   | 56 25  |
| Thos. Henley      | 7 22   |
| W. E. Hayward     | 107 99 |
| Geo. H. Hills     | 87 72  |
| Arthur Harrington | 2 19   |
| Philip Hinckley   | 55 13  |
| David Hinckley    | 77 66  |
| E. P. Hardy       | 53 61  |
| Earl Homans       | 9 19   |
| R. A. Heard       | 2 85   |
| John Hall         | 21 00  |
| Raymond Hull      | 2 63   |
| John Hovey        | 172 38 |
| Bayard Horsman    | 18 16  |
| Wm. Hudson        | 10 50  |
| Carl D. Hill      | 35 00  |

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|                       |        |
|-----------------------|--------|
| Carl Hoyt             | 54 26  |
| James Hull, Jr.       | 28 43  |
| Henry Hills           | 14 44  |
| Henry Harvey          | 108 50 |
| Ralph Haskell         | 2 63   |
| Lincoln Howe          | 28 22  |
| Chas. Jewett          | 156 83 |
| Austin Jewett         | 5 25   |
| Wm. Jodz              | 3 50   |
| Leander Jewett        | 50 76  |
| Ernest Jewett         | 49 46  |
| John D. Kelley        | 271 70 |
| Edmund Kelley         | 241 28 |
| Stanley Kowal         | 29 10  |
| Edw. Kazonowski       | 6 13   |
| Stanislaw Kocincki    | 6 13   |
| Ashley Kavanagh       | 94 06  |
| Thos. Kumis           | 10 50  |
| Leo Klos              | 3 50   |
| Daniel Kennedy        | 99 97  |
| Lathrop Bros.         | 60 14  |
| Oscar Lemieux         | 12 25  |
| Wm. Lane              | 34 78  |
| Farley C. Lord        | 40 90  |
| Austin LeBlanc        | 29 10  |
| John Lendarowicz      | 178 08 |
| John Lendarowicz, Jr. | 22 97  |
| Russell Lathrop       | 8 75   |
| Jesse Leet            | 4 38   |
| Michael Los           | 42 44  |
| Joseph Leet           | 14 88  |
| John Laychowski       | 30 62  |

|                    |        |
|--------------------|--------|
| Isaac Lemieux      | 67 59  |
| John LaBelle       | 120 54 |
| Joseph Linnihan    | 1 75   |
| Thos. R. Lord      | 52 74  |
| Napoleon Lemay     | 210 67 |
| Jas. A. Lord       | 31 06  |
| Robt. Lakeman      | 10 50  |
| Joseph Loon        | 12 69  |
| Joseph Levon       | 33 25  |
| Harry Lambert      | 33 91  |
| Daniel Maguire     | 80 00  |
| Monstone Farm      | 84 40  |
| Turner Hill Farm   | 24 72  |
| John Mayes         | 109 82 |
| Harry Manzer       | 140 66 |
| Alvery Marriott    | 2 63   |
| Albert Miller      | 7 00   |
| Alliston Mansfield | 9 19   |
| Wm. Martel         | 7 22   |
| Jos Martel         | 27 13  |
| Truffley Martel    | 1 31   |
| Francis Miller     | 9 41   |
| Geo. Manzer        | 104 57 |
| Geo. Manthorn      | 38 94  |
| Edw. J. Martel     | 10 94  |
| Wilfred Martel     | 1 31   |
| Louis Manthorn     | 41 56  |
| Raymond Manthorn   | 4 37   |
| Fred. Manthorn     | 1 31   |
| Geo. Marlin        | 88     |
| Louis Nursard      | 12 25  |
| Irvin Manzer       | 3 50   |

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|                   |        |
|-------------------|--------|
| J. G. Mansfield   | 4 81   |
| Clemon Mellen     | 20 78  |
| Louis Mesilei     | 3 50   |
| Perley Morris     | 16 85  |
| Frank Macuzouski  | 1 53   |
| John Mackeown     | 7 00   |
| Tony Martin       | 5 04   |
| John Miller       | 2 85   |
| John Martin       | 3 06   |
| Walter Martineau  | 10 94  |
| Chas. Miller      | 14 00  |
| Frank McInnis     | 246 11 |
| Fred McGilvary    | 54 91  |
| Arthur McIntire   | 79 63  |
| R. W. McLeod      | 17 50  |
| D. J. McLeod      | 40 69  |
| Alex McLeod       | 24 50  |
| D. A. McLeod      | 28 00  |
| D. H. McLeod      | 19 69  |
| Maurice Norman    | 28 67  |
| J. E. Norman, Jr. | 8 31   |
| Chas. Poor        | 177 63 |
| Edward Perry      | 12 47  |
| John Pappas       | 17 94  |
| Andrew Perry      | 78 10  |
| Alfred Player     | 1 75   |
| Francis Pickering | 7 00   |
| Alfred Poyner     | 3 50   |
| W. L. Phillips    | 171 63 |
| Chas. Pickard     | 126 01 |
| D. S. Perley      | 233 02 |
| Percy Poor        | 66 06  |

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|                  |        |
|------------------|--------|
| E. M. Poole      | 5 03   |
| Michael Phalen   | 10 94  |
| Bernard Phalen   | 3 06   |
| Albert Powers    | 3 50   |
| Valentine Potter | 7 00   |
| Walter Prentiss  | 41 13  |
| Dana Parsons     | 46 60  |
| Valentine Putver | 24 50  |
| Geo. E. Parsons  | 4 81   |
| Edward Robbins   | 351 00 |
| Llewellyn Rogers | 271 72 |
| James Reilly     | 11 38  |
| John Roper       | 3 94   |
| Wm. E. Reilly    | 283 51 |
| Harry Rutherford | 17 06  |
| J. P. Rutherford | 23 85  |
| Felix Ruidoct    | 3 50   |
| Arthur Riley     | 3 50   |
| Joseph Riley     | 3 50   |
| V. E. Rust, Jr.  | 149 63 |
| Chas. A. Ring    | 49 89  |
| Michael Ryan     | 6 13   |
| D. F. Ryan       | 12 04  |
| John Riley       | 13 56  |
| Paul Raupach     | 7 00   |
| Fred. Robichau   | 199 95 |
| Michael Robichau | 23 19  |
| Edward Robichau  | 38 50  |
| Arnold Richards  | 1 53   |
| Ralph Richardson | 124 26 |
| Chas. Rust       | 25 16  |
| Frank Seahill    | 296 21 |

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|                    |        |
|--------------------|--------|
| Albert M. Sheppard | 373 12 |
| Wm. Stone          | 1 31   |
| Wm. Stone, Jr.     | 65 42  |
| Harold Scotton     | 1 75   |
| Everett Smith      | 7 44   |
| Clarence Smith     | 21 22  |
| Allen Sullivan     | 12 69  |
| Elmer Smith        | 16 63  |
| Tony Serecello     | 74 83  |
| Wesley Scott       | 46 81  |
| Wm. Sturgis        | 28 44  |
| Geo. Stanley       | 6 56   |
| Albert Spyut       | 28 01  |
| F. E. Smith        | 8 75   |
| Robt. Spencer      | 87 72  |
| Henry Shaw         | 169 77 |
| Harry Saunders     | 11 38  |
| B. E. Spencer      | 2 19   |
| Joe Stinson        | 17 07  |
| Arthur Skrakus     | 29 10  |
| Silas Stone        | 19 04  |
| Alex Smith         | 14 00  |
| R. H. Smith, Jr.   | 2 63   |
| Peter Strobles     | 148 10 |
| Edw. Spiller       | 68 70  |
| Jos. Surrette      | 3 50   |
| John Singer        | 24 94  |
| J. L. Smith        | 16 63  |
| Henry Somers       | 12 25  |
| Thos. Smith        | 3 50   |
| Chas. Saulnier     | 16 85  |
| Steven Somers      | 2 19   |

|                     |        |
|---------------------|--------|
| Chas. Smith         | 139 35 |
| John Sloski         | 14 00  |
| Robert Shaw         | 1 75   |
| Geo. Smith          | 76 36  |
| Ainslee Smith       | 5 69   |
| Edw. H. Smith       | 41 13  |
| Howard Stone, Jr.   | 28 00  |
| Themo Soffron       | 2 19   |
| Fred Sheppard       | 25 82  |
| Howard Stone        | 200 61 |
| Arthur Sheppard     | 3 50   |
| Chester Symes       | 138 71 |
| Enos Titus          | 74 81  |
| Chas. Thomas        | 49 00  |
| Ellwood Taylor      | 33 04  |
| A. S. Tenney        | 12 48  |
| Eugene Titcomb, Jr. | 10 06  |
| Geo. Tibbetts       | 1 31   |
| Andrew Tobiasz      | 34 13  |
| Turner Hill Farm    | 509 50 |
| N. R. Underhill     | 7 25   |
| Louis Vashel        | 31 50  |
| Harry Wilkinson     | 273 22 |
| F. E. Wood          | 87 19  |
| Edmund Wile         | 252 91 |
| John Woron          | 33 25  |
| Brainard Wallace    | 17 50  |
| Wm. Weagle          | 42 87  |
| Robt. Wallace       | 121 41 |
| Michael Wasik       | 92 32  |
| Stephen Woodman     | 99 76  |
| Guy Wells           | 301 67 |

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|                     |        |
|---------------------|--------|
| Albert G. Waite     | 4 81   |
| Austin White        | 17 28  |
| Edward Wells        | 195 13 |
| Lawrence Wile       | 33 48  |
| Wilfred Wile        | 4 81   |
| Leo Wilkinson       | 4 81   |
| W. W. Waite         | 49 67  |
| G. L. Woodbury      | 77 89  |
| Felix Wegzyn        | 3 06   |
| Albert Wright       | 16 19  |
| Maynard S. Whittier | 26 25  |
| Michael Young       | 181 79 |
| Ambrose Young       | 80 94  |
| Dana Wells          | 4 81   |

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\$19,332 84

**Stable**

|                                 |          |
|---------------------------------|----------|
| William G. Horton, grain        | \$186 93 |
| Geo. B. Brown, grain            | 116 98   |
| A. Story Brown, hay             | 84 85    |
| Est. Edmund Wile, hay           | 131 70   |
| John A. Brown, hay              | 111 74   |
| William Bizeski, shoeing        | 53 25    |
| Ipswich Blacksmith Co., shoeing | 106 90   |
| B. B. Ward, repairs             | 15 55    |
| Water Dept., water              | 104 32   |
| Brainard J. Conley, supplies    | 1 00     |
| W. A. Snow Iron Works, supplies | 40 00    |

|                                       |             |             |
|---------------------------------------|-------------|-------------|
| C. F. Chapman & Son, supplies         | 7 75        |             |
|                                       | <hr/>       | \$ 960 97   |
| Total expenditures                    |             | \$47,025 93 |
| Unexpended balance                    |             | 62          |
|                                       |             | <hr/>       |
|                                       |             | \$47,026 55 |
| Appropriation                         | \$45,825 00 |             |
| Appropriation unpaid 1922 bills       | 223 75      |             |
| Reimbursement from State (Essex Road) | 977 80      |             |
|                                       | <hr/>       | \$47,026 55 |

### ARGILLA ROAD CONSTRUCTION

|                           |         |           |
|---------------------------|---------|-----------|
| Edmund Wile, teams        | \$79 00 |           |
| A. Story Brown, teams     | 78 00   |           |
| William E. Reilly, labor  | 40 00   |           |
| Guy Wells, labor          | 8 00    |           |
| Harry Wilkinson, labor    | 16 00   |           |
| Howard Stone, labor       | 16 00   |           |
| Henry Lavoie, labor       | 24 00   |           |
| Harry Miller, labor       | 32 00   |           |
| Albert M. Sheppard, labor | 45 93   |           |
| Upland Farms, gravel      | 36 80   |           |
|                           | <hr/>   |           |
| Total expenditures        |         | \$ 375 73 |
| Balance from 1922         |         | 375 73    |

### LOWER EAST STREET REPAIRS

|                     |         |  |
|---------------------|---------|--|
| F. E. Wood, teams   | \$43 45 |  |
| Michael Ryan, teams | 97 00   |  |
| Edmund Wile, teams  | 104 00  |  |

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|                           |       |        |
|---------------------------|-------|--------|
| Harry Wilkinson, labor    | 48 00 |        |
| Guy Wells, labor          | 43 50 |        |
| William E. Reilly, labor  | 34 50 |        |
| Frank Seahill, labor      | 3 00  |        |
| Howard Stone, labor       | 38 50 |        |
| Henry Lavoie, labor       | 13 00 |        |
| Albert M. Sheppard, labor | 40 25 |        |
| Louis Kelley, labor       | 24 00 |        |
|                           |       |        |
| Total expenditures        | \$    | 489 20 |
| Unexpended balance        |       | 10 80  |
|                           |       |        |
|                           | \$    | 500 00 |
| Appropriation             | \$    | 500 00 |

# CHARITIES

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## OUT POOR DEPARTMENT

### General Administration

|                                 |                 |
|---------------------------------|-----------------|
| Chas. S. Garrett, salary        | \$104 16        |
| Francis E. Wood, salary         | 104 10          |
| Walter F. Gould, salary         | 104 10          |
| Frank T. Goodhue, salary        | 33 33           |
| John G. Sperling, salary        | 20 82           |
| Chas. S. Garrett, Agent         | 174 99          |
| Frank T. Goodhue, Agent         | 8 33            |
| E. W. Dodge, auto hire          | 3 00            |
| F. E. Wood, auto hire           | 14 25           |
| D. A. Grady, auto hire          | 11 25           |
| Geo. A. Schofield & Son, advt.  | 50              |
| Chas. S. Garrett, cash paid out | 6 35            |
|                                 | <hr/> \$ 585 18 |

### Cash Allowances

|                |                   |
|----------------|-------------------|
| Sundry persons | \$3,584 00        |
|                | <hr/> \$ 3,584 00 |

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**Rent**

|                   |                 |
|-------------------|-----------------|
| Mary E. Blodgett  | \$24 00         |
| R. W. Burnham     | 8 00            |
| Chester A. Bolles | 29 40           |
| D. A. Grady       | 10 00           |
| Arthur C. Glover  | 35 00           |
| Lillian B. Dodge  | 13 00           |
|                   | <hr/> \$ 119 40 |

**Groceries and Provisions**

|                                      |                 |
|--------------------------------------|-----------------|
| Co-operative Grocery Stores Co.      | \$113 84        |
| John A. Woleiko                      | 203 00          |
| E. C. Lord                           | 100 10          |
| John T. Connor Co.                   | 83 49           |
| Tony Martin                          | 37 88           |
| E. E. Gray Co.                       | 33 34           |
| Marcorelle Bros.                     | 13 50           |
| E. I. Holland                        | 9 98            |
| The Great Atlantic & Pacific Tea Co. | 9 00            |
| Walter E. Poole                      | 7 00            |
| Titcomb & Co.                        | 5 00            |
| Ipswich Meat Market                  | 3 00            |
|                                      | <hr/> \$ 619 13 |

**Fuel**

|                 |         |
|-----------------|---------|
| Lathrop Bros.   | \$91 02 |
| Chas. L. Lovell | 61 95   |

|                 |       |           |
|-----------------|-------|-----------|
| F. E. Wood      | 48 00 |           |
| George Fall     | 8 75  |           |
| A. H. Peatfield | 2 00  |           |
|                 | <hr/> | \$ 211 72 |

### Board and Care

|                    |          |           |
|--------------------|----------|-----------|
| Maude Jewett       | \$279 00 |           |
| Lizzie B. Doucette | 208 00   |           |
| Veto Amario        | 104 00   |           |
| Mamie E. Kneeland  | 79 35    |           |
|                    | <hr/>    | \$ 670 35 |

### Medicine and Medical Attendance

|                       |          |           |
|-----------------------|----------|-----------|
| M. C. McGinley, M. D. | \$110 58 |           |
| F. S. Smith, M. D.    | 57 00    |           |
| Chas. E. Ames, M. D.  | 50 00    |           |
| Marietta L. Pease     | 5 00     |           |
| Sullivan's Drug Store | 2 00     |           |
| Frank W. Kyes         | 3 00     |           |
|                       | <hr/>    | \$ 227 58 |

### State Institutions

|                            |          |           |
|----------------------------|----------|-----------|
| Dept. of Public Welfare    | \$401 55 |           |
| Div. of Child Guardianship | 244 00   |           |
|                            | <hr/>    | \$ 645 55 |

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**Other Cities and Towns**

|                   |          |           |
|-------------------|----------|-----------|
| City of Beverly   | \$528 99 |           |
| City of Worcester | 156 18   |           |
| City of Lynn      | 15 00    |           |
| City of Boston    | 13 71    |           |
| City of Salem     | 12 00    |           |
|                   | <hr/>    | \$ 725 88 |

**Other Expenses**

|                                 |         |          |
|---------------------------------|---------|----------|
| C. S. Tyler, dry goods          | \$12 50 |          |
| Newman's Dept. Store, dry goods | 36 00   |          |
| A. Yianakos, stove              | 3 00    |          |
| V. H. Grant, car fares          | 3 02    |          |
| Maxine Perry, Labor             | 2 25    |          |
| Clarence Cheever, repairs       | 2 00    |          |
|                                 | <hr/>   | \$ 58 77 |

|                    |            |
|--------------------|------------|
| Total expenditures | \$7,447 56 |
| Unexpended balance | 2 25       |

|                                 |            |             |
|---------------------------------|------------|-------------|
|                                 | <hr/>      | \$7,449 81  |
| Appropriation                   | \$7,000 00 |             |
| Appropriation unpaid 1922 bills | 449 81     |             |
|                                 | <hr/>      | \$ 7,449 81 |

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**TOWN FARM****Salaries and Wages**

|                                    |                  |
|------------------------------------|------------------|
| Harold Noreen, Superintendent      | \$640 00         |
| Carrie Noreen, Matron              | 425 00           |
| Hannah O'Connell, labor            | 161 93           |
| William R. McKenzie, labor         | 100 00           |
| Fred D. Gerry, labor               | 122 50           |
| Walter L. Stone, labor             | 96 50            |
| Adolph Lobach, labor               | 56 00            |
| Anna Hogquist, labor               | 40 00            |
| Augusta O'Neil, labor              | 30 00            |
| Emil Daigle, labor                 | 7 75             |
| Clarence Darres, labor             | 28 25            |
| Harold Noreen, cash paid for labor | 6 00             |
|                                    | <hr/> \$1,713 93 |

**Groceries and Provisions**

|                                 |                   |
|---------------------------------|-------------------|
| Co-operative Grocery Stores Co. | \$335 05          |
| Marcorelle Bros.                | 260 33            |
| Ipswich Meat Market             | 107 18            |
| E. E. Gray Co.                  | 96 21             |
| Walter F. Poole                 | 79 52             |
| Miley Soap Co.                  | 48 75             |
| Clapp Bros.                     | 38 16             |
| W. G. Claxton                   | 20 75             |
| Titcomb & Co.                   | 8 67              |
| E. C. Lord                      | 7 92              |
|                                 | <hr/> \$ 1,002 54 |

**Dry Goods and Clothing**

|                      |         |          |
|----------------------|---------|----------|
| Newman's Dept. Store | \$60 92 |          |
| C. S. Tyler          | 18 87   |          |
| G. G. Vlahos         | 4 15    |          |
| George Karalias      | 85      |          |
|                      | —————   | \$ 84 79 |

**Fuel**

|                 |          |           |
|-----------------|----------|-----------|
| Chas. L. Lovell | \$189 87 |           |
| Lathrop Bros.   | 69 36    |           |
|                 | —————    | \$ 259 23 |

**Equipment and Repairs**

|                                     |         |           |
|-------------------------------------|---------|-----------|
| C. F. Chapman & Son, supplies       | \$28 00 |           |
| John W. Goodhue Corp., supplies     | 123 50  |           |
| Arthur C. Damon, supplies           | 24 33   |           |
| R. L. Purinton, plumbing            | 167 17  |           |
| Ipswich Mills, repairs              | 1 00    |           |
| Canney Lumber Co., lumber           | 6 09    |           |
| Joseph A. King, repairs             | 24 09   |           |
| A. I. Savory, supplies              | 5 10    |           |
| Howard Blake & Son, supplies        | 22 33   |           |
| Mayer & Porter, repairs             | 8 65    |           |
| W. A. Chaplin, harrow               | 12 50   |           |
| Standard Oil Co. of N. Y., supplies | 54 94   |           |
| B. B. Ward, supplies                | 4 00    |           |
| Thos. R. Lord, supplies             | 1 65    |           |
|                                     | —————   | \$ 483 35 |

### Grain

|                   |                 |
|-------------------|-----------------|
| Geo. B. Brown     | \$232 15        |
| William G. Horton | 394 08          |
| Norwood's Mill    | 7 30            |
|                   | <hr/> \$ 633 53 |

### Other Expenses

|                                     |                 |
|-------------------------------------|-----------------|
| Harold Noreen, cash paid out        | \$31 59         |
| Ipswich Blacksmith Co., shoeing     | 48 90           |
| William Bizeski, shoeing            | 18 80           |
| Sullivan's Drug Store, supplies     | 1 95            |
| Brainard J. Conley, supplies        | 6 40            |
| Leander Johnson, services           | 5 00            |
| Lafayette Wet Wash Laundry, laundry | 65 50           |
| F. C. Blakely, services             | 22 25           |
| W. H. Hulbert, supplies             | 4 00            |
| Damon & Damon, insurance            | 53 76           |
| Boston & Maine R. R., freight       | 1 76            |
| A. I. Savory, supplies              | 1 25            |
| Chas. S. Garrett, supplies          | 2 10            |
| H. W. Phillips, supplies            | 14 00           |
| A. F. Foote, Comm'r, inspection     | 2 00            |
|                                     | <hr/> \$ 279 26 |

|                    |                  |
|--------------------|------------------|
| Total expenditures | \$ 4,456 63      |
| Unexpended balance | 15               |
|                    | <hr/> \$4,456 78 |

|               |            |
|---------------|------------|
| Appropriation | \$4,100 00 |
|---------------|------------|

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|                                 |                   |
|---------------------------------|-------------------|
| Appropriation unpaid 1922 bills | 40 78             |
| Transfer from Reserve Fund      | 316 00            |
|                                 | <hr/> \$ 4,456 78 |

## IPSWICH TOWN REPORT

## INVENTORY, STOCK, TOOLS, ETC., AT TOWN FARM

|                      | Jan. 1, 1924 |           | Jan. 1, 1923 |           | Gain     | Loss     |
|----------------------|--------------|-----------|--------------|-----------|----------|----------|
|                      | No.          | Value     | No.          | Value     |          |          |
| Cows                 | 14           | \$900 00  | 15           | \$900 00  |          |          |
| Bull                 | 1            | 100 00    | 1            | 100 00    |          |          |
| Heifer               | 1            | 20 00     | 1            | 20 00     |          |          |
| Horses               | 3            | 300 00    | 3            | 350 00    |          | \$50 00  |
| Fowl                 | 32           | 80 00     | 30           | 30 00     | \$50 00  |          |
| Carts & wagons       | 5            | 150 00    | 5            | 150 00    |          |          |
| Manure spreader      | 1            | 10 00     | 1            | 60 00     |          | 50 00    |
| Mowing machines      | 2            | 90 00     | 1            | 40 00     | 50 00    |          |
| Plows                | 2            | 28 00     | 2            | 28 00     |          |          |
| Cultivators          | 2            | 8 00      | 2            | 8 00      |          |          |
| Horse hoe            | 1            | 4 50      | 1            | 4 50      |          |          |
| Horse hay fork       | 1            | 40 00     | 1            | 40 00     |          |          |
| Harrows              | 3            | 30 00     | 2            | 30 00     |          |          |
| Sleds                | 2            | 16 00     | 1            | 6 00      | 10 00    |          |
| Wood, cords          | 7            | 75 00     | 2½           | 30 00     | 45 00    |          |
| Coal, tons           | ¼            | 4 00      | ¼            | 4 00      |          |          |
| Groceries & prov.    |              | 50 00     |              | 50 00     |          |          |
| Dairy utensils       |              | 25 00     |              | 25 00     |          |          |
| Furniture & bedding  |              | 300 00    |              | 300 00    |          |          |
| Ranges & fixtures    |              | 140 00    |              | 20 00     | 120 00   |          |
| Heating plant        |              | 1620 00   |              | 1800 00   |          | 180 00   |
| Tedder               | 1            | 8 00      | 1            | 8 00      |          |          |
| Tools                |              | 25 00     |              | 15 00     | 10 00    |          |
| Blocks & ropes       |              | 20 00     |              | 5 00      | 15 00    |          |
| Ice chest            |              | 8 00      |              | 8 00      |          |          |
| Harnesses & blankets |              | 65 00     |              | 65 00     |          |          |
| Potato digger        | 1            | 1 00      | 1            | 1 00      |          |          |
| Wheelbarrows         | 2            | 8 00      | 2            | 8 00      |          |          |
| Pung                 | 1            | 15 00     | 1            | 15 00     |          |          |
| Seed sowers          | 2            | 5 00      | 2            | 5 00      |          |          |
| Wood saw             | 1            | 65 00     | 1            | 65 00     |          |          |
| Hogs                 |              |           | 3            | 100 00    |          | 100 00   |
| Horse hay rake       | 1            | 35 00     | 1            | 8 00      | 27 00    |          |
| Pump jack            | 1            | 14 00     | 1            | 14 00     |          |          |
| Oil tank             | 1            | 5 00      | 1            | 5 00      |          |          |
| Water tank           | 1            | 100 00    | 1            | 100 00    |          |          |
| Drag                 | 1            | 2 00      | 1            | 2 00      |          |          |
| Total                |              | \$4366 50 |              | \$4419 50 | \$327 00 | \$380 00 |

## INVENTORY, PRODUCE, ETC., AT TOWN FARM

|                                  | Jan. 1, 1924 |           | Jan. 1, 1923 |           |          |          |
|----------------------------------|--------------|-----------|--------------|-----------|----------|----------|
|                                  | No.          | Value     | No.          | Value     | Gain     | Loss     |
| Onions, bushels                  | 12           | \$26 00   | 7            | \$8 75    | \$17 25  |          |
| Carrots, bushels                 | 6            | 9 00      |              |           | 9 00     |          |
| Parsnips, bushels                | 3            | 6 00      |              |           | 6 00     |          |
| Corn, bushels                    | 90           | 67 50     |              |           | 67 50    |          |
| Beans, bushels                   | 5            | 27 00     | 6            | 27 00     |          |          |
| Potatoes, bushels                | 50           | 60 00     | 35           | 35 00     | 25 00    |          |
| Roots, bushels                   | 10           | 7 50      |              |           | 7.50     |          |
| English hay, tons                | 35           | 1050 00   | 35           | 1050 00   |          |          |
| Salt hay, tons                   |              |           | 2            | 20 00     |          | \$20 00  |
| Mulch, tons                      | 2            | 20 00     | 2            | 20 00     |          |          |
| Salt, pork, lbs.                 | 275          | 55 00     |              |           | 55 00    |          |
| Apples, bbls.                    | 5            | 15 00     |              |           | 15 00    |          |
| Cabbages                         |              | 5 00      |              |           | 5 00     |          |
| Hams, bacon, etc.                |              | 30 00     |              |           | 30 00    |          |
| Disinfectant                     |              | 12 50     |              | 2 50      | 10 00    |          |
| Total                            |              | \$1390 50 |              | \$1163 25 | \$247 25 | \$20 00  |
| Inventory, stock, tools,<br>etc. |              | 4366 50   |              | 4419 50   | 327 00   | 380 00   |
|                                  |              | \$5757 00 |              | \$5582 75 | \$574 25 | \$400 00 |
|                                  |              | 5582 75   |              |           | 400 00   |          |
| Net Gain                         |              | \$174 25  |              |           | \$174 25 |          |

## SUMMARY OF INCOME AND EXPENDITURES AT THE TOWN FARM FOR YEARS 1919-1923

|             | 1919      | 1920      | 1921      | 1922      | 1923      |
|-------------|-----------|-----------|-----------|-----------|-----------|
| Expended    | \$3991 54 | \$4072 74 | \$4291 79 | \$4636 66 | \$4456 63 |
| Income      | 1879 60   | 1791 10   | 2321 05   | 2277 93   | 2166 07   |
| Net expense | \$2111 94 | \$2281 64 | \$1970 74 | \$2358 73 | \$2290 56 |

Number of inmates at Farm Jan. 1, 1924, 6.

Average number of inmates during 1923, 6.

Total number registered in 1923, 8.

Amount of sales for 1923, \$2166.07.

Average cost per week for each inmate, \$7.34.

**SOLDIERS' BENEFITS****State Aid**

|                      |                        |
|----------------------|------------------------|
| Sundry persons, cash | \$1,030 00             |
| Total expenditures   | \$1,030 00             |
| Unexpended balance   | 170 00                 |
| Appropriation        | \$1,200 00<br>1,200 00 |

**Military Aid**

|                       |                    |
|-----------------------|--------------------|
| Sundry, persons, cash | \$330 00           |
| Total expenditures    | \$330 00           |
| Unexpended balance    | 370 00             |
| Appropriation         | \$700 00<br>700 00 |

**Soldiers' Relief**

|                                        |            |
|----------------------------------------|------------|
| Sundry persons, cash                   | \$991 00   |
| Chas. L. Lovell, fuel                  | 1 70       |
| Tilton Bros., fuel                     | 21 00      |
| Tougas & Tougas, groceries             | 261 00     |
| Geo. G. Bailey, M. D., services        | 139 00     |
| Geo. E. MacArthur, M. D., services     | 24 00      |
| Ipswich Post, American Legion, burials | 133 99     |
| Eben B. Moulton, use of auto           | 3 00       |
| F. S. Witham, cash paid out            | 1 00       |
| Total expenditures                     | \$1,575 69 |

## IPSWICH TOWN REPORT

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|                                 |            |            |
|---------------------------------|------------|------------|
| Unexpended balance              |            | 3 31       |
|                                 |            | <hr/>      |
|                                 |            | \$1,579 00 |
| Appropriation                   | \$1,300 00 |            |
| Appropriation unpaid 1922 bills | 179 00     |            |
| Transfer from Reserve Fund      | 100 00     |            |
|                                 | <hr/>      | \$1,579 00 |

## RECREATION

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### PARKS

|                                   |           |
|-----------------------------------|-----------|
| Frank McInnis, labor              | \$133 50  |
| Lawrence Peatfield, labor         | 100 75    |
| Chas. H. Wells, labor             | 4 38      |
| Wm. A. Banfill, painting          | 5 00      |
| Samuel C. Gordon, plants          | 24 25     |
| Joseph Breck & Sons, supplies     | 63 89     |
| Harriett Nourse, loam             | 2 80      |
| Water Dept., water                | 14 00     |
| F. C. Wade, cash paid out         | 2 02      |
| C. F. Chapman and Son, Lawn Mower | 280 00    |
| Howard Blake & Son, supplies      | 2 32      |
| B. H. Davis, supplies             | 3 00      |
| R. W. Davis, supplies             | 60        |
| Electric Light Dept., supplies    | 2 37      |
| <hr/>                             |           |
| Total expenditures                | \$ 638 88 |
| Unexpended balance                | 12        |
| <hr/>                             |           |
|                                   | \$ 639 00 |
| Appropriation                     | 639 00    |

### PLAYGROUND

|                                |         |
|--------------------------------|---------|
| C. F. Chapman & Son, equipment | \$72 00 |
|--------------------------------|---------|

# IPSWICH TOWN REPORT

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|                                |        |           |
|--------------------------------|--------|-----------|
| Water Dept., pipe              | 104 13 |           |
| John E. Greene, labor          | 8 50   |           |
| F. E. Wood, moving building    | 35 00  |           |
| Newman's Dept. Store, supplies | 11 66  |           |
| Howard Blake & Son, supplies   | 1 86   |           |
| Wm. B. Richards, team          | 14 00  |           |
|                                |        | <hr/>     |
| Total expenditures             |        | \$ 247 15 |
| Unexpended balance             |        | 252 85    |
|                                |        | <hr/>     |
|                                |        | \$ 500 00 |
| Appropriation                  |        | 500 00    |

## CEMETERIES

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|                              |            |
|------------------------------|------------|
| Charles Jewett, labor        | \$17 94    |
| Wm. H. Bodwell, labor        | 2 20       |
| Edward R. Hardy, labor       | 2 20       |
| Edward Bodwell, labor        | 102 00     |
| Howard Blake, labor          | 627 75     |
| Maynard S. Whittier, labor   | 89 00      |
| Warren E. Grant, labor       | 34 00      |
| Wm. E. Grant, labor          | 30 00      |
| Orville P. Grant, labor      | 30 00      |
| Clarence Comeau, labor       | 217 00     |
| Wm. L. Stone, labor          | 314 50     |
| Walter L. Stone, labor       | 8 00       |
| Angus I. Savory, labor       | 50 00      |
| Ralph K. Whittier, labor     | 50 00      |
| L. A. Lord, labor            | 190 75     |
| Wm. B. Richards, labor       | 6 00       |
| O. M. Hills, labor           | 38 70      |
| L. A. Lord, team             | 11 00      |
| Samuel C. Gordon, plants     | 66 50      |
| Howard Blake & Son, supplies | 76 72      |
| Water Dept., water           | 33 00      |
| Total expenditures           | \$1,997 26 |

# IPSWICH TOWN REPORT

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|                    |            |
|--------------------|------------|
| Unexpended balance | 2 74       |
| Appropriation      | \$2,000 00 |

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## Perpetual Care

|                                       |          |          |
|---------------------------------------|----------|----------|
| L. A. Lord, labor                     | \$226 00 |          |
| Howard Blake, labor                   | 214 00   |          |
| Edward Bodwell, labor                 | 74 50    |          |
| O. M. Hills, labor                    | 10 00    |          |
| Carrie R. Brown, flowers              | 5 98     |          |
|                                       |          |          |
| Total expenditures                    |          | \$530 48 |
| Transferred from Cemetery Trust Funds |          | \$530 48 |

# UNCLASSIFIED

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## MEMORIAL BUILDING

|                                       |           |
|---------------------------------------|-----------|
| Floyd Bruce, janitor                  | \$1075 00 |
| Readsboro Chair Co., supplies         | 4 82      |
| John W. Goodhue Corp., supplies       | 87 55     |
| A. F. Foote, Commissioner, inspection | 6 00      |
| Smith & Russell, frame                | 75        |
| R. L. Purinton, supplies              | 40        |
| F. L. Burke & Son, fuel               | 222 01    |
| Chas. L. Lovell, fuel                 | 94 55     |
| Lathrop Bros., fuel                   | 62 63     |
| Geo. A. Schofield, cash paid out      | 2 50      |
| J. J. Merrill, supplies               | 3 39      |
| Chas. S. Garrett, supplies            | 10 50     |
| Arthur C. Damon, supplies             | 9 00      |
| Frank H. Morgan, labor                | 73 00     |
| Manzer & Damon, labor                 | 127 16    |
| Howard Blake & Son, supplies          | 21 57     |
| A. J. Barton & Son, labor             | 15 00     |
| Johns-Manville, Inc., supplies        | 9.50      |
| George Hayes, labor                   | 6.25      |
| C. F. Chapman & Son, supplies         | 2 50      |

# IPSWICH TOWN REPORT

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|                              |           |           |
|------------------------------|-----------|-----------|
| Northern Ins. Co., insurance | 90 00     |           |
| American Ins. Co., insurance | 60 00     |           |
| Louis Nikalakakis, refund    | 26 37     |           |
|                              |           |           |
| Total expenditures           |           | 2010 45   |
| Unexpended balance           |           | 429 45    |
|                              |           |           |
|                              |           | \$2439 90 |
| Appropriation                | \$1000 00 |           |
| Balance from 1922            | 239 90    |           |
| Rent from organizations      | 1200 00   |           |
|                              |           |           |
|                              |           | 2439 90   |

## TOWN HALL REPAIRS

|                            |         |          |
|----------------------------|---------|----------|
| George H. Clapp, painting  | \$53 95 |          |
| Manzer & Damon, carpentry  | 20 98   |          |
| R. L. Purinton, plumbing   | 76 39   |          |
| Austin L. Lord, masonry    | 49 80   |          |
| Canney Lumber Co., lumber  | 8 96    |          |
| The Fairbanks Co., repairs | 14 20   |          |
| A. W. Norwood, labor       | 6 00    |          |
|                            |         |          |
| Total expenditures         |         | 230 28   |
| Unexpended balance         |         | 15 65    |
|                            |         |          |
|                            |         | \$245 93 |
| Balance from 1922          |         | 245 93   |

**MEMORIAL DAY**

|                                        |          |           |
|----------------------------------------|----------|-----------|
| Gen. James Appleton Post 128, G. A. R. | \$300 00 |           |
|                                        |          |           |
| Total expenditures                     |          | \$ 300 00 |
| Appropriation                          |          | 300 00    |

**COUNTY JAIL PURCHASE**

|                   |            |          |
|-------------------|------------|----------|
| County of Essex   | \$23000 00 |          |
|                   |            |          |
| Total expenditure |            | 23000 00 |
| Appropriation     |            | 23000 00 |

**MEMORIAL BUILDING****(Special)**

|                                 |          |           |
|---------------------------------|----------|-----------|
| Readsboro Chair Co., seats      | \$600 00 |           |
|                                 |          |           |
| Total expenditure               |          | 600 00    |
| Donation by Moritz B. Phillip   | 500 00   |           |
| Donation by George A. Schofield | 100 00   |           |
|                                 |          | \$ 600 00 |

**ESSEX SANATORIUM**

|                   |           |           |
|-------------------|-----------|-----------|
| County of Essex   | \$1665 87 |           |
|                   |           |           |
| Total expenditure |           | \$1665 87 |
| Appropriation     |           | 1665 87   |

**MANNING STREET GARAGE**

|                   |           |           |
|-------------------|-----------|-----------|
| Mayer & Porter    | \$4000 00 |           |
|                   |           |           |
| Total expenditure |           | \$4000 00 |
| Appropriation     |           | 4000 00   |

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**WHARF TOILET**

|                         |          |          |
|-------------------------|----------|----------|
| Ralph E. Ladd, contract | \$300 00 |          |
| Total expenditure       |          | \$300 00 |
| Appropriation           |          | 300 00   |

**CABLE HOSPITAL**

|                   |           |           |
|-------------------|-----------|-----------|
| Cable Hospital    | \$1500 00 |           |
|                   | <hr/>     |           |
| Total expenditure |           | \$1500 00 |
| Appropriation     |           | 1500 00   |

**SHELL FISH**

|                            |         |          |
|----------------------------|---------|----------|
| Henry A. Churchill, salary | \$66 67 |          |
| Henry Shaw, salary         | 66 67   |          |
| Geo. W. Brown, salary      | 66 66   |          |
|                            | <hr/>   |          |
| Total expenditures         |         | \$200 00 |
| Appropriation              |         | \$200 00 |

# Appropriations and Payments of Departments for the Municipal Year 1923

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| Department              | Refunds and |           | Total     | Expended  | Balance  |
|-------------------------|-------------|-----------|-----------|-----------|----------|
|                         | Appro.      | Transfers |           |           |          |
| Selectmen               | \$2600 00   | \$350 00  | \$2950 00 | \$2861 02 | \$ 88 98 |
| Auditing & Accounting   | 1900 00     |           | 1900 00   | 1899 00   | 1 00     |
| Treasurer & Collector   | 3900 00     | 26 72     | 3926 72   | 3918 69   | 8 03     |
| Assessors               | 2500 00     |           | 2500 00   | 2460 15   | 39 85    |
| Law                     | 600 00      | 150 00    | 750 00    | 750 00    |          |
| Town Clerk              | 1400 00     | 16 50     | 1416 50   | 1403 60   | 12 90    |
| Election & Registration | 545 00      | 15 12     | 560 12    | 487 42    | 72 70    |
| Town Hall               | 3345 00     | 23 80     | 3368 80   | 3070 01   | 298 79   |
| Police                  | 7500 00     | 1096 22   | 8596 22   | 8596 09   | 13       |
| Fire                    | 8900 00     | 3000 00   | 11900 00  | 11502 06  | 397 94   |
| Forest Warden           | 100 00      |           | 100 00    | 68 50     | 31 50    |
| Weights & Measures      | 346 50      |           | 346 50    | 345 12    | 1 38     |
| Moth                    | 3400 00     | 2745 34   | 6145 34   | 6109 56   | 35 78    |
| Tree Warden             | 1000 00     |           | 1000 00   | 999 74    | 26       |
| Health & Sanitation     | 4500 00     | 241 80    | 4741 80   | 4739 68   | 2 12     |
| Highways                | 45825 00    | 1201 55   | 47026 55  | 47025 93  | 62       |
| Argilla Road            |             | 375 73    | 375 73    | 375 73    |          |
| East St. Repairs        | 500 00      |           | 500 00    | 489 20    | 10 80    |

IPSWICH TOWN REPORT

# IPSWICH TOWN REPORT

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|                    |          |         |          |          |        |
|--------------------|----------|---------|----------|----------|--------|
| Out Poor           | 7000 00  | 449 81  | 7449 81  | 7447 56  | 2 25   |
| Town Farm          | 4100 00  | 356 78  | 4456 78  | 4456 63  | 15     |
| State Aid          | 1200 00  |         | 1200 00  | 1030 00  | 170 00 |
| Military Aid       | 700 00   |         | 700 00   | 330 00   | 370 00 |
| Soldiers' Relief   | 1300 00  | 279 00  | 1579 00  | 1575 69  | 3 31   |
| Cable Hospital     | 1500 00  |         | 1500 00  | 1500 00  |        |
| Education          | 82000 00 | 387 25  | 82387 25 | 82386 03 | 1 22   |
| Parks              | 639 00   |         | 639 00   | 638 88   | 12     |
| Playground         | 500 00   |         | 500 00   | 247 15   | 252 85 |
| Memorial Day       | 300 00   |         | 300 00   | 300 00   |        |
| Shell Fish         | 200 00   |         | 200 00   | 200 00   |        |
| Memorial Building  | 1000 00  | 1439 96 | 2439 96  | 2010 45  | 429 45 |
| Essex Sanatorium   | 1665 87  |         | 1665 87  | 1665 87  |        |
| Manning St. Garage | 4000 00  |         | 4000 00  | 4000 00  |        |
| County Jail        | 23000 00 |         | 23000 00 | 23000 00 |        |
| Cemeteries         | 2000 00  |         | 2000 00  | 1997 26  | 2 74   |
| Interest           | 9233 00  |         | 9233 00  | 8618 77  | 614 23 |
| Maturing Debt      | 14600 00 |         | 14600 00 | 14550 00 | 50 00  |
| Reserve Fund       | 1000 00  |         | 1000 00  | 1000 00  |        |

# TRUST FUNDS

## PERPETUAL CARE—CEMETERY FUNDS

|                    | Amount    |         |         | Balance   |
|--------------------|-----------|---------|---------|-----------|
|                    | Jan. 1922 | Income  | Expense | Jan. 1924 |
| Cogswell           | \$473 10  | \$20 10 | \$ 3 00 | \$490 20  |
| Andrews            | 311 51    | 13 24   | 5 00    | 319 75    |
| Giddings           | 176 55    | 7 50    | 3 00    | 181 05    |
| Potter             | 136 34    | 5 79    | 4 00    | 138 13    |
| Kinsman            | 73 04     | 3 10    | 2 00    | 74 14     |
| Samuel Blood       | 67 62     | 2 87    | 2 00    | 68 49     |
| Staniford          | 142 20    | 6 04    | 1 50    | 146 74    |
| Trow               | 493 73    | 20 98   | 5 00    | 509 71    |
| Dawson             | 173 90    | 7 39    | 4 00    | 173 79    |
|                    |           |         | 3 50    |           |
| Birch              | 57 43     | 2 44    | 2 00    | 57 87     |
| Aaron Kinsman      | 59 74     | 2 54    | 2 00    | 60 28     |
| Varrell            | 441 78    | 18 77   | 4 00    | 456 55    |
| Eben Kimball       | 214 75    | 9 12    | 5 00    | 218 87    |
| Willecomb          | 83 77     | 3 56    | 2 00    | 85 33     |
| Daniel Clarke      | 153 83    | 6 54    | 2 00    | 158 37    |
| Rogers & Johnson   | 112 24    | 4 77    | 4 00    | 113 01    |
| Harriet L. Kimball | 167 13    | 7 10    |         | 174 23    |
| George Kinsman     | 161 54    | 6 86    | 4 00    | 164 40    |
| Martha Lakeman     | 77 86     | 3 31    | 2 00    | 79 17     |
| Caldwell           | 136 35    | 5 79    | 2 00    | 140 14    |
| Pingree            | 115 06    | 4 89    | 2 00    | 117 95    |
| Young              | 25 96     | 1 10    | 1 00    | 26 06     |
| Coburn             | 366 15    | 15 56   | 5 00    | 376 71    |

# IPSWICH TOWN REPORT

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|                   | Amount    |        |         | Balance   |
|-------------------|-----------|--------|---------|-----------|
|                   | Jan. 1922 | Income | Expense | Jan. 1924 |
| Mary Haskell      | 58 62     | 2 49   | 2 00    | 59 11     |
| Hovey             | 145 38    | 6 18   | 2 00    | 149 56    |
| Plouff            | 61 27     | 2 60   | 2 00    | 61 87     |
| Farley            | 170 29    | 7 24   | 2 00    | 175 53    |
| John B. Lamson    | 77 97     | 3 31   | 2 00    | 79 28     |
| Joseph Spiller    | 60 59     | 2 57   | 2 00    | 61 16     |
| Locust Grove      | 48 53     | 2 06   |         | 50 59     |
| Mary E. Peatfield | 130 49    | 5 54   | 2 00    | 134 03    |
| Lucy E. Spiller   | 66 72     | 2 83   | 2 00    | 67 55     |
| Jos. & Lydia Lord | 173 16    | 7 37   | 5 00    | 175 53    |
| Eben Caldwell     | 127 26    | 5 41   | 4 00    | 128 67    |
| M. E. Barber      | 73 05     | 3 10   |         | 76 15     |
| Sarah E. Durgin   | 117 81    | 5 00   | 2 00    | 120 81    |
| Joanna Kinsman    | 132 29    | 5 62   | 4 00    | 133 91    |
| Chas. W. Giddings | 146 29    | 6 22   |         | 152 51    |
| John Allen Brown  | 139 84    | 5 94   | 3 00    | 142 78    |
| Millett & Kimball | 230 21    | 9 78   | 7 00    | 232 99    |
| Samuel Blake      | 148 77    | 6 32   | 2 00    | 153 09    |
| Wm. G. Brown      | 154 54    | 6 57   | 3 00    | 158 11    |
| Catherine Clarke  | 156 12    | 6 63   | 2 00    | 160 75    |
| Charles Palmer    | 125 09    | 5 32   | 3 00    | 127 41    |
| Sally Roberts     | 169 77    | 7 21   | 2 00    | 174 98    |
| Eugene Spinney    | 155 19    | 6 59   | 2 00    | 159 78    |
| Mary M. Fields    | 75 83     | 3 23   | 1 50    | 77 56     |
| Luther Lord       | 142 67    | 6 06   | 3 00    | 145 73    |
| Ezra Lord         | 149 91    | 6 37   | 2 00    | 154 28    |
| Lucy H. Brown     | 155 25    | 6 60   | 2 00    | 159 85    |
| Patience H. Bray  | 127 64    | 5 42   | 4 00    | 129 06    |
| Richard T. Dodge  | 153 64    | 6 53   | 2 00    | 158 17    |
| Henry F. Russell  | 119 10    | 5 06   | 4 50    | 119 66    |

|                              | Amount    |        |         | Balance   |
|------------------------------|-----------|--------|---------|-----------|
|                              | Jan. 1922 | Income | Expense | Jan. 1924 |
| George Haskell               | 378 19    | 16 07  | 5 00    | 389 26    |
| Theodore C. Howe             | 149 77    | 6 36   | 2 00    | 154 13    |
| Nathl. Shatswell             | 143 24    | 6 09   | 3 00    | 146 33    |
| George H. Gilmore            | 73 30     | 3 11   | 2 00    | 74 41     |
| American Ins. Co., insurance |           |        | 6000    |           |
| Wm. A. & Ida                 |           |        |         |           |
| M. Stackpole                 | 183 47    | 7 80   | 2 00    | 189 27    |
| Hannah H. Pearson            | 67 78     | 2 88   | 1 50    | 69 16     |
| Harry K. Dodge               | 149 11    | 6 34   | 2 00    | 153 45    |
| Henry S. Holmes              | 111 80    | 4 75   | 3 00    | 113 55    |
| Caroline E.                  |           |        |         |           |
| Hodgkins                     | 58 60     | 2 49   | 4 00    | 57 09     |
| Aaron F. Brown               | 84 69     | 3 60   |         | 88 29     |
| J. Farley Kinsman            | 138 47    | 5 88   | 2 00    | 142 35    |
| Thomas Brown                 | 124 47    | 5 29   | 9 00    | 120 76    |
| Wm. P. & Arthur              |           |        |         |           |
| W. Gould                     | 144 56    | 6 14   | 2 00    | 148 70    |
| Lucy C. Coburn               | 323 50    | 13 75  |         | 337 25    |
| Wm. H. Kinsman               | 128 23    | 5 45   | 4 00    | 129 68    |
| Caroline E. Bomer            | 123 27    | 5 24   | 3 00    | 125 51    |
| Elizabeth A. Bailey          | 64 52     | 2 74   | 2 00    | 65 26     |
| John Lane                    | 54 62     | 2 32   | 3 00    | 53 94     |
| Hannah Parsotis              | 69 74     | 2 96   | 1 50    | 71 20     |
| E. & T. F.                   |           |        |         |           |
| Cogswell                     | 106 14    | 4 51   | 3 00    | 107 65    |
| Moses & Ezekiel              |           |        |         |           |
| Peabody                      | 122 64    | 5 21   | 2 00    | 125 85    |
| Charles H. Cutler            | 139 03    | 5 91   | 2 00    | 142 94    |
| Wm. & Abigail                |           |        |         |           |
| Haskell                      | 55 56     | 2 36   | 2 00    | 55 92     |

|                    | Amount    |        |         | Balance   |
|--------------------|-----------|--------|---------|-----------|
|                    | Jan. 1922 | Income | Expense | Jan. 1924 |
| Willis & Stacey    | 138 73    | 5 89   | 4 00    | 140 62    |
| George E. Lord     | 137 31    | 5 83   | 2 00    | 141 14    |
| Nora Fraser        | 57 05     | 2 42   | 2 00    | 57 47     |
| Franklin G. Morris | 141 71    | 6 02   | 4 00    | 143 73    |
| Robert Stone       | 52 76     | 2 24   | 2 00    | 53 00     |
| Emerson Howe       | 124 85    | 5 30   | 10 00   | 120 15    |
| Caroline E. Lord   | 107 73    | 4 58   | 3 00    | 109 31    |
| John D. Cilley     | 137 94    | 5 86   | 3 00    | 140 80    |
| James Griffin      | 133 55    | 5 67   | 3 00    | 136 22    |
| Eunice             |           |        |         |           |
| Caldwell Cowles    | 348 56    | 10 24  | 3 00    | 355 80    |
| Ward F. Tenney     | 60 39     | 2 56   | 2 00    | 60 95     |
| Josiah Dudley      | 115 80    | 4 92   | 2 00    | 118 72    |
| John C. Kimball    | 418 38    | 17 78  | 5 00    | 431 16    |
| Jennet F. Caldwell | 234 23    | 9 95   |         | 244 18    |
| Rebecca G. Hayes   | 56 46     | 2 40   | 2 00    | 56 86     |
| John Galbraith     | 102 18    | 4 34   | 3 50    | 103 02    |
| Thomas Holland     | 132 28    | 5 62   | 6 00    | 131 90    |
| John Choate        | 80 74     | 3 43   | 3 00    | 81 17     |
| Lucy Slade Lord    | 150 14    | 6 38   | 4 00    | 152 52    |
| Walter E. Lord     | 125 99    | 5 35   | 2 00    | 129 34    |
| Lemuel Smith       | 54 81     | 2 33   | 2 00    | 55 14     |
| Samuel J. Goodhue  | 59 94     | 2 55   | 1 50    | 60 99     |
| John A. Johnson    | 130 62    | 5 55   | 2 00    | 134 17    |
| Noyes & Damon      | 110 28    | 4 69   | 2 00    | 112 97    |
| Edwin H. Damon     | 110 40    | 4 69   | 2 00    | 113 09    |
| Benjamin Newman    | 127 31    | 5 41   | 3 00    | 129 72    |
| Nathaniel Archer   | 122 72    | 5 21   | 4 00    | 123 93    |
| Abby J. Purrington | 129 75    | 5 51   | 2 00    | 133 26    |

|                    | Amount    |        |         | Balance   |
|--------------------|-----------|--------|---------|-----------|
|                    | Jan. 1922 | Income | Expense | Jan. 1924 |
| Sarah A. Seward    | 128 09    | 5 44   | 2 00    | 131 53    |
| Frances P. Weeks   | 59 82     | 2 54   | 2 00    | 60 36     |
| George A. Lord     | 57 70     | 2 45   | 2 98    | 57 17     |
| William Heard      | 109 52    | 4 65   | 4 00    | 110 17    |
| Martha E. Hanson   | 260 72    | 11 08  | 3 00    | 268 80    |
| Charlotte M.       |           |        |         |           |
| Kimball            | 137 90    | 5 86   |         | 143 76    |
| Mary J. Patterson  | 115 95    | 4 93   | 2 00    | 118 88    |
| William L. Rust    | 52 87     | 2 24   | 2 00    | 53 11     |
| E. Maria Stone     | 85 63     | 3 64   | 2 00    | 87 27     |
| L. S. & E. B.      |           |        |         |           |
| Jewett             | 291 28    | 12 38  | 6 00    | 297 66    |
| John Cook          | 56 08     | 2 38   | 6 00    | 52 46     |
| Robert Gilmore     | 283 66    | 12 05  | 5 00    | 290 71    |
| Johnathan L.       |           |        |         |           |
| Choate             | 176 24    | 7 49   | 4 00    | 179 73    |
| Sarah E.           |           |        |         |           |
| Twombly            | 112 23    | 4 77   | 3 00    | 114 00    |
| N. S. & Eben       |           |        |         |           |
| Kimball            | 107 86    | 4 58   | 4 00    | 180 44    |
| Gen. Jas. Appleton | 269 86    | 11 47  | 6 00    | 275 33    |
| Etta L. Wentworth  | 52 74     | 2 24   | 2 00    | 52 98     |
| Baker & Dixon      | 103 40    | 4 39   | 2 00    | 105 79    |
| Charles H. Baker   | 84 80     | 3 60   | 2 00    | 86 40     |
| Jeremiah           |           |        |         |           |
| Brockelbank        | 53 04     | 2 25   | 3 00    | 52 29     |
| Wm. H. Russell     | 54 13     | 2 30   | 1 50    | 54 93     |
| Winthrop Low       | 54 13     | 2 30   | 3 00    | 53 43     |
| Edward Morrill     | 54 13     | 2 30   | 3 00    | 53 43     |
| Jerry Spiller      | 107 19    | 4 55   | 3 00    | 108 74    |

. IPSWICH TOWN REPORT

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|                    | Amount    |        |         | Balance   |
|--------------------|-----------|--------|---------|-----------|
|                    | Jan. 1922 | Income | Expense | Jan. 1924 |
| Abbie M. Fellows   | 54 26     | 2 31   | 2 00    | 54 57     |
| Nathaniel R.       |           |        |         |           |
| Farley             | 111 84    | 4 75   |         | 116 59    |
| Eunice & Elizabeth |           |        |         |           |
| Farley             | 56 30     | 2 39   | 1 00    | 57 69     |
| Mrs. Charles S.    |           |        |         |           |
| Willcomb           | 112 94    | 4 80   | 2 00    | 115 74    |
| Perkins &          |           |        |         |           |
| Chapman            | 180 43    | 7 67   |         | 188 10    |
| Clara B. Dobson    | 54 13     | 2 30   | 1 50    | 54 93     |
| Mrs. Charles D.    |           |        |         |           |
| Weeks              | 119 10    | 5 06   | 3 00    | 121 16    |
| Mary E. Roberts    | 113 55    | 4 82   | 4 00    | 114 37    |
| Everard H. Martin  | 104 53    | 4 44   | 4 00    | 104 97    |
| John B. Brown      | 118 62    | 5 04   | 2 00    | 121 66    |
| Mrs. Harriet A.    |           |        |         |           |
| Lamson             | 55 63     | 2 36   |         | 57 99     |
| William Kimball    | 78 75     | 3 35   | 3 00    | 79 10     |
| Olive P. Smith     | 111 37    | 5 73   | 2 00    | 115 10    |
| David F. Dow       | 50 80     | 2 15   | 2 00    | 50 95     |
| Eliza A. Foss      | 54 85     | 2 33   | 2 00    | 55 18     |
| Sylvanus Caldwell  | 108 42    | 4 61   | 3 00    | 110 03    |
| Mary J.            |           |        |         |           |
| Staniford, Est.    | 105 05    | 4 45   | 6 00    | 103 51    |
| Frank H. Lord      | 100 69    | 4 28   | 3 00    | 101 97    |
| Mary E. Bowen      | 51 98     | 2 21   | 2 00    | 52 19     |
| Hannah M.          |           |        |         |           |
| Peatfield          | 109 32    | 4 65   | 2 00    | 111 97    |
| H. B. Brown        | 81 93     | 3 48   | 2 00    | 83 41     |
| George A. Mann     | 115 40    | 4 90   |         | 120 30    |

|                               | Amount    |        |         | Balance   |
|-------------------------------|-----------|--------|---------|-----------|
|                               | Jan. 1922 | Income | Expense | Jan. 1924 |
| Alice H. Bone                 | 53 02     | 2 25   | 2 00    | 53 27     |
| Everett K. & Margaretta Brown | 105 10    | 4 47   | 3 00    | 106 57    |
| Pauline T. Farley             | 115 28    | 4 90   | 3 00    | 117 18    |
| Wm. Ducksworth                | 165 19    | 7 02   | 5 00    | 167 21    |
| George Spiller                | 342 07    | 14 54  | 3 00    | 353 61    |
| Foster Russell, Heirs         | 105 33    | 4 47   | 4 00    | 105 80    |
| Emma W. Tyler                 | 108 14    | 4 59   | 2 00    | 110 73    |
| Emma Baxter                   | 52 48     | 2 23   | 2 00    | 52 71     |
| Wm. A. Spiller                | 51 94     | 2 21   | 2 00    | 52 15     |
| Seth Senior                   | 53 30     | 2 26   | 1 50    | 54 06     |
| E. M. Carpenter               | 53 99     | 2 29   | 1 50    | 54 78     |
| John C. Foss                  | 51 16     | 2 17   | 3 00    | 50 33     |
| Joseph Johnson                | 51 87     | 2 20   | 1 50    | 52 57     |
| Dexter McIntire               | 50 80     | 2 16   | 2 00    | 50 96     |
| Mary A. Foster                | 50 80     | 2 16   |         | 52 96     |
| Maria Mann                    | 80 23     | 3 41   | 4 00    | 79 64     |
| Warren Boynton                | 52 28     | 2 22   | 2 00    | 52 50     |
| John A. Burnham               | 80 48     | 3 42   | 4 00    | 79 90     |
| Jas. E. Gallagher             | 107 11    | 4 55   | 4 00    | 107 66    |
| Arthur Buckley                | 53 11     | 2 26   | 2 00    | 53 37     |
| Samuel H. Baker               | 51 62     | 2 19   | 2 00    | 51 81     |
| Joseph F. Wood                | 103 39    | 4 39   | 7 50    | 100 28    |
| George Brown                  | 55 24     | 2 35   | 3 00    | 54 59     |
| Elizabeth L. Smith            | 105 96    | 4 50   | 2 00    | 108 46    |
| Mrs. John Sullivan            | 103 92    | 4 42   | 3 00    | 105 34    |
| Richard R. Foster             | 105 74    | 4 49   |         | 110 23    |
| Hannah S. Bond                | 76 30     | 3 24   | 2 00    | 77 54     |
| Mrs. E. H. Welch              | 105 14    | 4 47   | 2 00    | 107 61    |

|                                   | Amount    |        |         | Balance   |
|-----------------------------------|-----------|--------|---------|-----------|
|                                   | Jan. 1922 | Income | Expense | Jan. 1924 |
| W. H. Woodworth                   | 104 59    | 4 44   | 2 00    | 107 03    |
| Jeremiah Prescott                 | 75 34     | 3 21   | 2 00    | 76 55     |
| Mrs. Nellie Simms                 | 50 71     | 2 15   | 2 00    | 50 86     |
| Caverly                           | 105 51    | 4 48   | 2 00    | 107 99    |
| Abbie Collins                     | 53 75     | 2 28   | 4 00    | 52 03     |
| Andre Woodbury                    | 53 56     | 2 28   |         | 55 84     |
| E. Newton Brown                   | 101 12    | 4 30   | 5 00    | 100 42    |
| Lucy A. Hunt                      | 104 21    | 4 43   | 4 00    | 104 64    |
| Fredk. Willcomb                   | 104 21    | 4 43   | 2 00    | 106 64    |
| Susan M. Harris                   | 102 00    | 4 33   | 4 00    | 102 33    |
| F. H. Caldwell                    | 51 00     | 2 17   | 1 50    | 51 67     |
| Susan L. Downie                   | 102 00    | 4 33   | 2 00    | 104 33    |
| John & Mary E.<br>Galbraith       | 102 00    | 4 33   |         | 106 33    |
| Sophia A. Tyler &<br>A. W. Dodge  | 102 00    | 4 33   | 4 00    | 102 33    |
| Thomas H. & Lucre-<br>tia S. Lord | 102 00    | 4 33   | 2 00    | 104 33    |
| David &<br>Susan Russell          | 51 00     | 2 17   |         | 53 17     |
| Mary E. Marshall                  | 102 00    | 4 33   |         | 106 33    |
| Sarah M. Gwinn                    | 51 00     | 2 17   | 1 50    | 51 67     |
| David Lowe                        | 25 50     | 1 08   |         | 26 58     |
| Rees Jenkins                      | 75 00     | 3 19   | 2 00    | 76 19     |
| Chas. S. Berry                    | 100 00    | 4 25   | 2 00    | 102 25    |
| Sylvanus F. Canney,<br>Heirs      | 100 00    | 4 25   |         | 104 25    |
| Moses Harris                      | 100 00    | 4 25   |         | 104 25    |
| Daniel H. Fellows                 | 100 00    | 4 25   | 2 00    | 102 25    |

## IPSWICH TOWN REPORT

|                     | Amount<br>Jan. 1922 | Income    | Expense  | Balance<br>Jan. 1924 |
|---------------------|---------------------|-----------|----------|----------------------|
| Clifford H.         |                     |           |          |                      |
| Chapman             | 102 00              | 4 33      | 2 00     | 104 33               |
| Thos. F. Chapman    | 51 00               | 2 17      | 1 50     | 51 67                |
| Jos. Wait & Sons    | 500 00              | 21 25     |          | 521 25               |
| Rogers & Jewett     | 50 00               | 2 12      |          | 52 12                |
| Moses Wardell       | 200 00              | 8 50      | 2 00     | 206 50               |
| Martha Hibbert      | 50 00               | 1 00      |          | 51 00                |
| Capt. Joseph W.     |                     |           |          |                      |
| Willcomb            | 200 00              | 4 00      |          | 204 00               |
| Elmer E. Stackpole  | 100 00              | 2 00      |          | 102 00               |
| Gustavus Kinsman    | 100 00              | 2 00      |          | 102 00               |
| George H. Green     | 100 00              | 2 00      |          | 102 00               |
| Wm. A. Mitchell     | 100 00              | 2 00      |          | 102 00               |
| William J. Harris & |                     |           |          |                      |
| E. Dodge            | 100 00              | 2 00      |          | 102 00               |
|                     | <hr/>               | <hr/>     | <hr/>    | <hr/>                |
|                     | \$25793 53          | \$1075 43 | \$530 48 | \$26338 48           |
| Income undivided    |                     |           |          | 18 20                |
|                     |                     |           |          | <hr/>                |
|                     |                     |           |          | \$26356 68           |

## RECEIPTS

|                              |            |
|------------------------------|------------|
| Amount of Fund, January 1923 | \$24847 42 |
| New Funds during the year    | \$ 950 00  |
| Income from investments      | 1089 74    |
|                              | <hr/>      |
|                              | 2039 74    |
|                              | <hr/>      |
|                              | \$26887 16 |

**EXPENDITURES**

|                       |          |            |
|-----------------------|----------|------------|
| Paid for care of lots | \$530 48 |            |
|                       |          | 530 48     |
|                       |          | <hr/>      |
|                       |          | \$26356 68 |

**INVESTMENT ACCOUNT**

|                                    |           |            |
|------------------------------------|-----------|------------|
| Town of Ipswich, Electric Light 4s | \$2000 00 |            |
| Town of Ipswich, Water             | 7500 00   |            |
| City of Fitchburg, School 4s       | 3000 00   |            |
| Water Front Improvement Loan 4s    | 900 00    |            |
| Liberty Bonds                      | 8650 00   |            |
| Ipswich Memorial Building Bonds    | 2000 00   |            |
| Ipswich Jail Bond                  | 1000 00   |            |
| Ipswich Savings Bank               | 919 10    |            |
|                                    | <hr/>     | \$25969 10 |

**INCOME ACCOUNT**

|                                      |          |           |
|--------------------------------------|----------|-----------|
| Balance undivided January, 1923      |          | \$3 89    |
| Town of Ipswich, Electric Light Loan | \$ 80 00 |           |
| Town of Ipswich, Water               | 300 00   |           |
| City of Fitchburg, School Loan       | 120 00   |           |
| Water Front Improvement              | 48 00    |           |
| Liberty Bonds                        | 388 32   |           |
| Memorial Building Bonds              | 100 00   |           |
| Ipswich Savings Bank                 | 53 42    |           |
|                                      | <hr/>    | \$1089 74 |
|                                      |          | <hr/>     |
|                                      |          | \$1093 63 |

**CREDIT**

|                  |           |           |
|------------------|-----------|-----------|
| Cemetery Funds   | \$1075 43 |           |
| Income undivided | 18 20     |           |
|                  | <hr/>     | \$1093 63 |

**ELIZABETH M. BROWN FUND**

Town of Ipswich, in trust, the income to be used under the direction of the Selectmen, by the Agent of the Society for the Prevention of Cruelty to Animals.

|                                                 |           |           |
|-------------------------------------------------|-----------|-----------|
| Balance, January, 1923                          | \$1009 52 |           |
| Income                                          | 40 76     |           |
|                                                 | <hr/>     |           |
| Deposited in Ipswich Savings Bank, January 1924 |           | \$1050 28 |

**JOHN C. KIMBALL FUND**

Town of Ipswich, Trustee, under the will of John C. Kimball, the income to be used for the purchase of books for the Ipswich Public Library.

|                                                 |          |          |
|-------------------------------------------------|----------|----------|
| Balance, January, 1923                          | \$520 20 |          |
| Income                                          | 20 20    |          |
|                                                 | <hr/>    |          |
|                                                 |          | \$540 40 |
| February 3, 1923, paid to F. A. Kimball, Treas. |          | 20 20    |
|                                                 |          | <hr/>    |
| Deposited in Ipswich Savings Bank, Jan. 1924    |          | \$520 20 |

# TREASURER'S DEPARTMENT

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## RECEIPTS AND EXPENDITURES

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### Receipts

|                            |            |             |
|----------------------------|------------|-------------|
| Balance, December 31, 1922 |            | \$23,818 69 |
| Taxes 1920                 | \$614 36   |             |
| Taxes 1921                 | 7945 42    |             |
| Taxes 1922                 | 29,863 14  |             |
| Taxes 1923                 | 189,425 52 |             |
|                            | <hr/>      | 227,848 44  |
| Moth 1920                  | \$ 75      |             |
| Moth 1921                  | 121 15     |             |
| Moth 1922                  | 390 40     |             |
| Moth 1923                  | 2229 30    |             |
|                            | <hr/>      | 2741 60     |

**Estimated Revenue Receipts:**

## Commonwealth of Massachusetts:

|                                       |             |
|---------------------------------------|-------------|
| Income Tax 1923                       | \$11,026 75 |
| Income Tax 1923—School Fund           | 8550 00     |
| Income Tax, prior years               | 1011 75     |
| Corporation Tax—Business, 1923        | 12,428 61   |
| Corporation Tax—Public Service, 1923, | 1527 25     |
| Corporation Tax, prior years          | 1412 53     |
| National Bank Tax                     | 3157 21     |
| Soldiers' Exemption                   | 86 37       |

## Licenses :

|           |              |
|-----------|--------------|
| Liquor    | \$2 00       |
| Junk      | 140 00       |
| Amusement | 113 50       |
| All other | 209 00       |
|           | <hr/> 464 50 |

|                                          |         |
|------------------------------------------|---------|
| Third District Court, Criminal fines     | 1145 29 |
| County of Essex, Dog Licenses            | 367 33  |
| Collector's Dept., Costs, etc.           | 58 35   |
| Town Clerk's Dept., sale of voting lists | 2 50    |
| Rent of Town Hall                        | 553 50  |
| Town Hall—Sale of junk                   | 9 30    |
| Telephone refunds—General Government     | 41 83   |
| Telephone refunds—Police Dept.           | 18 73   |
| Fire Dept.—Sale of junk                  | 6 00    |
| Weights & Measures Dept.—fees            | 88 82   |
| Moth Dept.—Telephone refunds             | 28 10   |

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|                                      |         |
|--------------------------------------|---------|
| County of Essex—Dog damage           | 23 00   |
| Commonwealth of Massachusetts—Bounty | 2 50    |
| Health Dept., receipts               | 129 50  |
| Highway Dept., receipts              | 711 57  |
| Town Farm—Sale of produce            | 2166 07 |
| Comm. of Mass.—Soldiers' Burials     | 133 99  |

## School Department receipts:

|                                      |           |           |
|--------------------------------------|-----------|-----------|
| Town of Rowley, Tuition              | \$4058 18 |           |
| Comm. of Mass., Vocational Education | 70 88     |           |
| Comm. of Mass., Tuition              | 36 25     |           |
| Sale of Portable School House        | 500 00    |           |
| Insurance Refunds                    | 49 40     |           |
| Telephone Refunds                    | 51 57     |           |
| Freight Refunds                      | 6 03      |           |
| Sale of Supplies                     | 91 41     |           |
|                                      | <hr/>     | 4863 72   |
| Memorial Day—Refund                  | 49 63     |           |
| Town Scale Receipts                  | 28 30     |           |
| Sale of Cemetery lots and graves     | 464 00    |           |
| Interest on taxes                    | 2596 78   |           |
| Interest on deposits                 | 1086 96   |           |
| Sale of rock                         | 32 00     |           |
|                                      | <hr/>     | 54,272 74 |

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|                                                 |              |
|-------------------------------------------------|--------------|
| Comm. of Mass., State Aid                       | 1248 00      |
| Comm. of Mass., Military Aid                    | 365 00       |
| Electric Light Dept., light, power, etc.        | 47,027 43    |
| Water Dept., water rates and supplies           | 23,994 54    |
| Temporary Loans                                 | 161,400 00   |
| County Jail Loan                                | 21,000 00    |
| Perpetual Care, New Funds                       | 950 00       |
| Cemetery Trust Funds, care of lots              | 530 48       |
| Trust Fund Income                               | 1150 70      |
| Memorial Building, Rent                         | 1200 00      |
| Comm. of Massachusetts—Essex Road reimbursement | 977 80       |
| Kimball Fund                                    | 20 20        |
|                                                 | <hr/>        |
|                                                 | \$568,545 62 |

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EXPENDITURES

## Accountant's Warrants:

|                                                        |              |
|--------------------------------------------------------|--------------|
| Department orders                                      | \$231,567 98 |
| Electric Light Dept.                                   | 47,010 11    |
| Electric Light Dept., notes                            | 5550 00      |
| Electric Light Dept., interest                         | 2318 50      |
| Water Dept.                                            | 20,539 14    |
| Water Dept., notes                                     | 3150 00      |
| Water Dept., interest                                  | 8210 50      |
| Temporary Loans                                        | 160,000 00   |
| Interest on Temporary Loans                            | 3535 77      |
| General Loans                                          | 11,400 00    |
| Interest on General Loans                              | 5083 00      |
| State Tax                                              | 14,160 00    |
| State Highway Tax                                      | 6400 77      |
| County Tax                                             | 13,397 84    |
| Municipal Lighting Tax                                 | 12 22        |
| Corporation Tax                                        | 16 59        |
| Civilian War Poll Tax                                  | 5430 00      |
| Wm. J. Riley, Treasurer Trust Funds, Perpetual care    | 950 00       |
| Wm. J. Riley, Treasurer Trust Funds, Trust Fund Income | 1150 70      |
| Tax Refunds                                            | 204 59       |
|                                                        | <hr/>        |
|                                                        | \$540,087 71 |
| Balance, December 31, 1923                             | 28,457 91    |
|                                                        | <hr/>        |
|                                                        | \$568,545 62 |

# BALANCE SHEET

DR.

|                                   |                 |
|-----------------------------------|-----------------|
| Cash on hand, December 31, 1923   | \$28,457 91     |
| Wm. J. Riley, Collector Tax, 1918 | \$19 96         |
| “ 1921                            | 34 33           |
| “ 1922                            | 4198 89         |
| “ 1923                            | 32,170 74       |
| Moth 1915                         | 21 85           |
| “ 1916                            | 127 47          |
| “ 1917                            | 41 39           |
| “ 1918                            | 45 23           |
| “ 1919                            | 2 00            |
| “ 1920                            | 1 49            |
| “ 1921                            | 102 55          |
| “ 1922                            | 173 08          |
| “ 1923                            | 435 69          |
| Electric Light                    | 7367 71         |
| Water                             | 5788 19         |
| Department Bills                  | 631 44          |
| Commonwealth of Massachusetts     | 1145 00         |
| Overlay, 1918                     | 17 21           |
| Overlay, 1922                     | 904 65          |
| Overlay, 1923                     | 107 88          |
|                                   | <hr/> 53,336 75 |

|                                |                  |
|--------------------------------|------------------|
| Sinking Fund, Water Department | \$159,197 64     |
| Net Bonded Debt                | 215,552 36       |
|                                | <hr/> 374,750 00 |

|             |                    |
|-------------|--------------------|
| Trust Funds | 27,927 16          |
|             | <hr/> \$484,471 82 |

## CR.

|                             |             |              |
|-----------------------------|-------------|--------------|
| Overlay, 1915               | \$16 64     |              |
| Overlay, 1917               | 94          |              |
| Overlay, 1919               | 1197 62     |              |
| Overlay, 1920               | 734 22      |              |
| Overlay, 1921               | 772 51      |              |
| Temporary Loans             | 41,400 00   |              |
| Electric Light Revenue      | 7367 71     |              |
| Water Revenue               | 5788 19     |              |
| Town Farm                   | 325 00      |              |
| Education                   | 1 22        |              |
| Payne School Repairs        | 1000 00     |              |
| Cogswell School Repairs     | 1000 00     |              |
| Memorial Building           | 429 45      |              |
| Electric Light Department   | 8656 40     |              |
| Water Department            | 3723 90     |              |
|                             | <hr/>       | \$72,413 80  |
| Refunding Loan              | \$2800 00   |              |
| Central Fire Station Loan   | 4000 00     |              |
| Electric Light Loan         | 50,750 00   |              |
| Water Loan                  | 201,300 00  |              |
| Winthrop School Loan        | 12,000 00   |              |
| Heating Plant Loan          | 4000 00     |              |
| Waterfront Improvement Loan | 900 00      |              |
| Motor Pump Engine Loan      | 3500 00     |              |
| Topsfield Road Loan         | 500 00      |              |
| Memorial Building Loan      | 36,000 00   |              |
| Burley School Addition Loan | 38,000 00   |              |
| County Jail Loan            | 21,000 00   |              |
|                             | <hr/>       | 374,750 00   |
| Cemetery Trust Funds        | \$26,356 68 |              |
| Kimball Library Fund        | 520 20      |              |
| Brown Animal Fund           | 1050 28     |              |
|                             | <hr/>       | 27,927 16    |
| Excess and Deficiency       |             | 9380 86      |
|                             |             | <hr/>        |
|                             |             | \$484,471 82 |

**AUDITOR'S STATEMENT**

I hereby certify that I have examined the accounts of the Treasurer and find them correct and the balance in his hands to agree with the report submitted. I have approved vouchers for all bills paid and find them to agree with the Treasurer's warrants.

FREDERICK S. WITHAM,

Auditor.

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**Notes Maturing 1924**

|                              |                   |
|------------------------------|-------------------|
| Refunding Loan               | \$700 00          |
| Central Fire Station Loan    | 1000 00           |
| Winthrop School Loan         | 1000 00           |
| Heating Plant Loan           | 500 00            |
| Water Front Improvement Loan | 300 00            |
| Motor Pump Engine Loan       | 2000 00           |
| Topsfield Road Loan          | 500 00            |
| Memorial Building Loan       | 2000 00           |
| Burley School Addition Loan  | 2000 00           |
| County Jail Loan             | 3000 00           |
| Electric Light Loan          | 5550 00           |
| Water Loan                   | 3150 00           |
|                              | <hr/> \$21,700 00 |

**Interest on Debt 1924**

|                              |                   |
|------------------------------|-------------------|
| Refunding Loan               | \$112 00          |
| Central Fire Station Loan    | 170 00            |
| Winthrop School Loan         | 480 00            |
| Heating Plant Loan           | 160 00            |
| Water Front Improvement Loan | 36 00             |
| Motor Pump Engine Loan       | 175 00            |
| Topsfield Road Loan          | 27 50             |
| Memorial Building Loan       | 1800 00           |
| Burley School Addition Loan  | 1615 00           |
| County Jail Loan             | 945 00            |
| Electric Light Loan          | 2084 00           |
| Water Loan                   | 5482 00           |
| Temporary Loans (estimated)  | 4000 00           |
|                              | <hr/> \$17,086 50 |

**TAX COLLECTOR'S REPORT**

| Year  | Uncollected<br>Dec. 31, 1922 | Collected<br>1923  | Abated          | Uncollected<br>Dec 31, 1923 |
|-------|------------------------------|--------------------|-----------------|-----------------------------|
| 1918  | \$36 77                      |                    | 16 81           | 19 96                       |
| 1919  | 3 84                         |                    | 3 84            |                             |
| 1920  | 641 10                       | 614 36             | 26 74           |                             |
| 1921  | 8623 64                      | 7918 06            | 671 25          | 34 33                       |
| 1922  | 35,530 65                    | 29,849 86          | 1481 90         | 4198 89                     |
| *1923 | 223,612 52                   | 189,362 25         | 2079 53         | 32,170 74                   |
|       |                              | <hr/> \$227,744 53 | <hr/> \$4280 07 | <hr/> \$36,423 92           |

\*Amount committed

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 BONDED DEBT

| Name of Loan              | Amount       | Payable            |
|---------------------------|--------------|--------------------|
| Refunding                 | \$2800 00    | Serially 1924-1927 |
| Central Fire Station      | 4000 00      | Serially 1924-1927 |
| Winthrop School           | 12,000 00    | Serially 1924-1935 |
| Heating Plant             | 4000 00      | Serially 1924-1931 |
| Water Front Improvement   | 900 00       | Serially 1924-1926 |
| Motor Pump Engine         | 3500 00      | Serially 1924-1925 |
| Topsfield Road            | 500 00       | 1924               |
| Memorial Building         | 36,000 00    | Serially 1924-1941 |
| Burley School Addition    | 38,000 00    | Serially 1924-1942 |
| County Jail               | 21,000 00    | Serially 1924-1933 |
| Electric Light            | 50,750 00    | Serially 1924-1938 |
| Water Notes               | 41,300 00    | Serially 1924-1936 |
| Water Bonds               | 130,000 00   | 1924               |
| Water Bonds               | 30,000 00    | 1927               |
| <hr/>                     |              |                    |
| Total Bonded Debt         | \$374,750 00 |                    |
| Sinking Fund, Water Dept. | 159,197 64   |                    |
| <hr/>                     |              |                    |
| Net Bonded Debt           | \$215,552 36 |                    |

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 TEMPORARY LOANS

|                           |             |                |
|---------------------------|-------------|----------------|
| Sinking Fund, Water Dept. | \$13,900 00 | March 10, 1924 |
| Sinking Fund, Water Dept. | 19,000 00   | June 15, 1924  |
| Sinking Fund, Water Dept. | 8500 00     | June 15, 1924  |

## LIST OF UNPAID 1923 BILLS

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### Selectmen

|                                  |          |         |
|----------------------------------|----------|---------|
| Wm. H. Greenlaw, wire inspection | \$ 76 25 |         |
|                                  | <hr/>    | \$76 25 |

### Treasurer and Collector

|                                 |          |          |
|---------------------------------|----------|----------|
| Wm. J. Riley, balance of salary | \$183 37 |          |
| Wm. J. Riley, cash paid out     | 6 00     |          |
|                                 | <hr/>    | \$189 37 |

### Law Department

|                                    |          |          |
|------------------------------------|----------|----------|
| Albert F. Welsh, balance of salary | \$ 15 00 |          |
| Albert F. Welsh, services          | 180 00   |          |
|                                    | <hr/>    | \$195 00 |

### Town Clerk

|                                      |          |         |
|--------------------------------------|----------|---------|
| Geo. G. Bailey, M. D., birth returns | \$ 12 25 |         |
| Katingo Georgeopoulos, birth returns | 3 25     |         |
| Grace G. Bamford, services           | 35 00    |         |
| A. I. Savory, supplies               | 75       |         |
| Ralph K. Whittier, death returns     | 43 00    |         |
|                                      | <hr/>    | \$94 25 |

**Police**

|                                     |        |          |
|-------------------------------------|--------|----------|
| Geo. E. MacArthur, M. D., services  | \$2 00 |          |
| Jesse J. Jedrey, services           | 4 00   |          |
| V. H. Grant, services               | 4 00   |          |
| Alfred C. Langmaid, services        | 4 00   |          |
| Horace E. Durgin, supplies          | 1 51   |          |
| Belmont Lunch, meals                | 40     |          |
| C. F. Chapman & Son, supplies       | 70     |          |
| D. A. Grady, supplies               | 2 04   |          |
| Sullivan's Drug Store, supplies     | 93     |          |
| Chas. S. Garrett, supplies          | 50     |          |
| R. W. Davis, supplies               | 1 96   |          |
| H. B. McArdle, supplies             | 15 75  |          |
| Ipswich Motor Co. Inc, supplies     | 45 60  |          |
| Chas. G. Hull, printing             | 7 00   |          |
| J. T. Hood, repairs                 | 3 00   |          |
| New England T. & T. Co., telephones | 11 01  |          |
|                                     |        | \$104 40 |

**Health and Sanitation**

|                             |         |         |
|-----------------------------|---------|---------|
| Albert F. Welsh, services   | \$25 00 |         |
| City of Salem, board & care | 10 71   |         |
| Manzer & Damon, carpentry   | 35 38   |         |
|                             |         | \$71 09 |

**Highways**

|                                        |         |         |
|----------------------------------------|---------|---------|
| Electric Paint & Varnish Co., supplies | \$28 50 |         |
| Geo. B. Brown, grain                   | 16 88   |         |
| Canney Lumber Co., lumber              | 27 41   |         |
| Ipswich Motor Co., Inc., supplies      | 14 11   |         |
| Mayer & Porter, supplies               | 7 25    |         |
|                                        |         | \$94 15 |

**Out Poor**

|                                  |          |          |
|----------------------------------|----------|----------|
| City of Beverly, Aid             | \$242 03 |          |
| B. B. Mansfield, M. D., services | 166 66   |          |
| F. S. Smith, M. D., services     | 21 00    |          |
| Chas. L. Lovell, fuel            | 8 75     |          |
| Lathrop Bros., fuel              | 25 95    |          |
| Tony Martin, milk                | 51 12    |          |
| Chester A. Bolles, rent          | 7 00     |          |
| A. I. Savory, supplies           | 5 90     |          |
|                                  |          | <hr/>    |
|                                  |          | \$528 41 |

**Town Farm**

|                                 |         |          |
|---------------------------------|---------|----------|
| Chas. S. Garrett, supplies      | \$ 2 60 |          |
| Wm. G. Horton, grain            | 36 70   |          |
| Geo. B. Brown, grain            | 17 10   |          |
| Newman's Dept. Store, supplies  | 10 86   |          |
| John W. Goodhue Corp., supplies | 3 12    |          |
| C. F. Chapman & Son, supplies   | 1 40    |          |
| Howard Blake & Son, supplies    | 6 01    |          |
| Ipswich Meat Market, supplies   | 24 57   |          |
| Chas. L. Lovell, fuel           | 46 34   |          |
| Clapp Bros., supplies           | 13 38   |          |
| Walter F. Poole, supplies       | 4 93    |          |
| Marcorelle Bros., supplies      | 31 68   |          |
| Arthur C. Damon, supplies       | 8 72    |          |
| Titcomb & Co., supplies         | 2 25    |          |
| C. S. Tyler, supplies           | 38      |          |
| Brainard J. Conley, supplies    | 7 50    |          |
| Mayer & Porter, supplies        | 3 00    |          |
| Canney Lumber Co., supplies     | 56 70   |          |
| House of Correction, supplies   | 72 00   |          |
|                                 |         | <hr/>    |
|                                 |         | \$349 24 |

### Cemeteries

|                              |         |         |
|------------------------------|---------|---------|
| Howard Blake & Son, supplies | \$22 87 |         |
|                              | <hr/>   | \$22 87 |

### Education

|                                     |          |          |
|-------------------------------------|----------|----------|
| Walter K. Chapman, transportation   | \$ 45 00 |          |
| F. E. Wood, transportation          | 80 00    |          |
| Samuel C. Gordon, trucking          | 23 50    |          |
| George Fall, fuel                   | 8 25     |          |
| American Railway Ex. Co., express   | 77       |          |
| Arthur W. Gould, carpentry          | 21 00    |          |
| Hiller Co., supplies                | 3 15     |          |
| George Hayes, supplies              | 23 76    |          |
| Electric Light Dept., light         | 2 50     |          |
| John W. Goodhue, Corp., supplies    | 16 97    |          |
| Ipswich Gaslight Co., gas           | 28 33    |          |
| Manzer & Damon, carpentry           | 3 37     |          |
| Oliver Ditson Co., supplies         | 30 46    |          |
| Dowling School Supply Co., supplies | 42 70    |          |
| N. J. Bolles, supplies              | 10 04    |          |
| B. J. Conley, supplies              | 4 25     |          |
| J. J. Merrill, supplies             | 3 35     |          |
| Joseph I. Horton, car fares         | 9 90     |          |
| A. H. Peatfield, fuel               | 82 20    |          |
| Joseph A. King, repairs             | 3 10     |          |
| Walworth Mfg. Co., supplies         | 1 41     |          |
| Canney Lumber Co., lumber           | 98 48    |          |
| New England T. & T. Co., telephones | 12 49    |          |
|                                     | <hr/>    | \$554 92 |

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**Soldiers' Relief**

|                                 |          |                  |
|---------------------------------|----------|------------------|
| Geo. G. Bailey, M. D., services | \$108 00 |                  |
| Tougas & Tougas, groceries      | 12 00    |                  |
| John A. Brown, rent             | 136 00   |                  |
|                                 | <hr/>    | \$256 00         |
| Total unpaid bills              |          | <hr/> \$2,535 95 |

# LIST OF JURORS

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## TOWN OF IPSWICH

|                                          |                  |
|------------------------------------------|------------------|
| Appleton, Elliot L., 5 Newmarch St.      | Clerk            |
| Arthur, M. Charles, Turner Hill          | Supt.            |
| Andrews, Reuben, 9 Liberty St.           | Painter          |
| Augur, Willis L., 7 County St.           | Janitor          |
| Bailey, Walter R., 95 Central St.        | Chauffeur        |
| Barker, George A., 89 Central St.        | Real Est. & Ins. |
| Bayley, Samuel S., 27 East St.           | Fisherman        |
| Barton, Augustus J., Jr., 86 Central St. | Mgr.             |
| Blake, Howard, 9 High St.                | Laborer          |
| Bragdon, C. Emery, 5 Manning St.         | Mgr.             |
| Brennan, Arthur J., 19 Pleasant St.      | Plumber          |
| Brown, Frederick A., Meeting House Green | Insurance        |
| Blaisdell, Edward L., 11 Maple Ave.      | Expressman       |
| Burke, Michael, Fellows Rd.              | Supt.            |
| Burke, Harland, 3 Maple Ave.             | Supt.            |
| Burnham, Joseph H., 1 High St.           | Innholder        |
| Burnham, William H., 28 Green St.        | Painter          |
| Byron, Fred. F., 15 County St.           | Salesman         |
| Bolles, Norman J., 12 Fruit St.          | Grocer           |
| Caldwell, Clarence C., 21 Mineral St.    | Overseer         |
| Cameron, Seward J., Newmarch St.         | Farmer           |
| Canney, Charles C., 55 So. Main St.      | Lumber           |

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|                                        |                 |
|----------------------------------------|-----------------|
| Chapman, Fred F., 15 Mineral St.       | Salesman        |
| Clapp, George H., 27 Turkey Shore Rd., | Painter         |
| Cogswell, Edward S., 11 Green St.      | Cashier         |
| Cole, James E., Jr., Fellows Rd.       | Electrician     |
| Currier, Ernest E., 47 Central St.     | Retired         |
| Damon, Arthur C., 100 Central St.      | Merchant        |
| Damon, Charles F., 10 Fruit St.        | Clerk           |
| Damon, Everett G., 10 Fruit St.        | Carpenter       |
| Damon, Harry K., 6 Manning St.         | Broker          |
| Doughty, Howard N., 18 Green St.       | Asst. Treasurer |
| Ewing, Oscar H., 9 Prescott Rd.        | Barber          |
| Ford, George W., 38 East St.           | Repairman       |
| Galligan, Charles H., 19 Topsfield Rd. | Salesman        |
| Garrett, Charles S., 22 Fruit St.      | Merchant        |
| Goodhue, Charles E. Jr., 15 Spring St. | Salesman        |
| Greene, John E., 11 Pleasant St.       | Carpenter       |
| Girard, Frank H., 24 Mineral St.       | Heel Cutter     |
| Glover, Arthur C., 64 East St.         | Watchmaker      |
| Glover, Charles A., 59 So. Main St.    | Stone Cutter    |
| Gordon, Samuel C., Essex Rd.           | Florist         |
| Haggerty, Lyman H., High St.           | Appraiser       |
| Henderson, Wayne, 6 Agawam Ave.        | Salesman        |
| Hills, George W., 35 Washington St.    | Painter         |
| Hayward, Walter E., Topsfield Rd.      | Manufacturer    |
| Hull, Frank C., Newmarch St.           | Caretaker       |
| Jewett, Amos E., High St.              | Farmer          |
| Kyes, Herman W., 26 High St.           | Engineer        |
| Lord, Arthur S., 97 High St.           | Mgr.            |
| Moulton, Eben B., Essex Rd.            | Farmer          |
| Merson, Henry S., 5 Spring St.         | Stone Cutter    |
| Mallard, Frank W., 62 High St.         | Laborer         |
| Mallard, Charles A., 14 Maple Ave.     | Electrician     |

|                                     |           |
|-------------------------------------|-----------|
| Perley, David S., Linebrook Rd.     | Farmer    |
| Starkey, Frank R., 6 No. Main St.   | Machinist |
| Tilton, Roy K., 57 So. Main St.     | Clerk     |
| Whittier, Herbert O., County Rd.    | Caretaker |
| Norwood, William G., 38 Market St.  | Architect |
| Snelson, Frank, 37 Turkey Shore Rd. | Machinist |
| Williams, Samuel H., 58 High St.    | Foreman   |
| Willcomb, Daniel L., Willcomb Sq.   | Grocer    |

## POLICE DEPARTMENT

---

To the Honorable Board of Selectmen,

Town of Ipswich.

Gentlemen :

I have the honor to submit to you the report of the duties performed by the Police Department for the year ending December, 31st, 1923.

|                         |     |
|-------------------------|-----|
| Total number of arrests | 253 |
|-------------------------|-----|

Arrests per month :

|           |           |
|-----------|-----------|
| January   | 7         |
| February  | 1         |
| March     | 11        |
| April     | 14        |
| May       | 33        |
| June      | 30        |
| July      | 19        |
| August    | 33        |
| September | 45        |
| October   | 19        |
| November  | 34        |
| December  | 7         |
| Total     | <hr/> 253 |

## Classification of Crimes:

|                                                 |       |
|-------------------------------------------------|-------|
| Assault                                         | 10    |
| Assault and Battery                             | 13    |
| Breaking and Entering                           | 1     |
| Burning to Defraud                              | 2     |
| Cattle Trespass                                 | 7     |
| Carrying Revolver                               | 1     |
| Disturbing the Peace                            | 1     |
| Drunkenness                                     | 103   |
| Gaming                                          | 14    |
| Keeping intoxicating liquor with intent to sell | 5     |
| Liquor Nuisance                                 | 3     |
| Larceny                                         | 4     |
| Manslaughter                                    | 2     |
| Non-support                                     | 4     |
| Operating auto under the influence of liquor    | 16    |
| Selling intoxicating liquor                     | 2     |
| Vagrancy                                        | 6     |
| Violation of the Game Law                       | 4     |
| Violation of the Federal liquor law             | 4     |
| Violation of the Motor Vehicle law              | 51    |
| Total                                           | — 253 |
| Crimes against Persons                          | 29    |
| Crimes against Property                         | 14    |
| Crimes against Public Order                     | 210   |
| Total                                           | — 253 |

## Disposition of Cases:

|                                      |    |
|--------------------------------------|----|
| Appealed                             | 9  |
| Continued                            | 6  |
| Committed to the House of Correction | 12 |
| Discharged                           | 13 |

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|                            |       |
|----------------------------|-------|
| Defaulted                  | 4     |
| Dismissed                  | 23    |
| Fined                      | 126   |
| Filed                      | 51    |
| Held for the Federal Court | 4     |
| Held for the Grand Jury    | 3     |
| Suspended                  | 2     |
| Total                      | — 253 |

## Miscellaneous Business:

|                                                 |      |
|-------------------------------------------------|------|
| Assistance rendered to persons in distress      | 11   |
| Buildings found open and secured                | 72   |
| Committed to the State Hospital                 | 11   |
| Complaints investigated as Field Driver         | 9    |
| Complaints investigated Police Duty             | 487  |
| Lost children restored to parents               | 5    |
| Number of Dogs killed                           | 16   |
| Number of Autos transferred                     | 221  |
| Number of hours police duty for private parties | 1036 |
| Number of warrants served for other police      | 3    |
| Number of summons served for other police       | 21   |
| Number of Children before Juvenile Court        | 21   |
| Percentage of foreign born arrested             | 61   |
| Percentage of Males                             | 92   |
| Percentage of Females                           | 8    |
| Cases Probated                                  | 92   |

## Inventory of the Police Department:

|                     |   |
|---------------------|---|
| Ford Touring Car    | 1 |
| Searchlight         | 1 |
| Lungmotor           | 1 |
| Number of Revolvers | 2 |

|                       |    |
|-----------------------|----|
| Number of Handcuffs   | 6  |
| Number of Twisters    | 6  |
| Number of Badges      | 13 |
| Number of Keys        | 30 |
| Number of Clubs       | 9  |
| Number of Whistles    | 3  |
| Number of Flashlights | 6  |

I wish to take this opportunity to thank the Board of Selectmen, Justice and Special Justices of the Third District Court, past and present Clerk of the Third District Court, Operators at the local Telephone Exchange and all the Public spirited citizens who have assisted this department in the performance of its duties in just enforcement of the law and public order to the betterment of this good old community of ours.

Respectfully submitted,

JOHN G. MANSFIELD,  
Chief of Police.

## ASSESSORS DEPARTMENT

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### APPROPRIATIONS FOR 1923

|                                |           |
|--------------------------------|-----------|
| Selectmen                      | \$2600 00 |
| Auditing and Accounting        | 1900 00   |
| Treasurer and Collector        | 3900 00   |
| Assessors                      | 2500 00   |
| Law                            | 600 00    |
| Town Clerk                     | 1400 00   |
| Election and Registration      | 545 00    |
| Town Hall                      | 3345 00   |
| Police                         | 7500 00   |
| Fire Department                | 8900 00   |
| Fire Warden                    | 100 00    |
| Sealer of Weights and Measures | 346 50    |
| Moth Department                | 3400 00   |
| Tree Warden                    | 1000 00   |
| Board of Health                | 4500 00   |
| Parks                          | 639 00    |
| Poor Department                | 7000 00   |
| Town Farm                      | 4100 00   |
| Soldiers' Relief               | 1300 00   |
| State Aid                      | 1200 00   |
| Military Aid                   | 700 00    |
| Highways                       | 45,000 00 |
| Education                      | 82,000 00 |

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|                           |              |
|---------------------------|--------------|
| Interest                  | 9,233 00     |
| Notes                     | 14,600 00    |
| Playground                | 500 00       |
| Cemeteries                | 2,000 00     |
| Cable Hospital            | 1,500 00     |
| Memorial Day              | 300 00       |
| Shell Fish                | 200 00       |
| Reserve Fund              | 1,000 00     |
| Water Department          | 2,250 00     |
| Electric Light Department | 11,137 00    |
| Essex County Sanitarium   | 1,665 87     |
| Repairs Lower East St.    | 500 00       |
| Memorial Building         | 1,000 00     |
| Tractor and Plow          | 825 00       |
|                           | <hr/>        |
| Total                     | \$231,186 37 |

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### WORK SHEET FOR 1923

|                                             |              |
|---------------------------------------------|--------------|
| Appropriations for 1923, raised by taxation | \$231,186 37 |
| State Tax                                   | 14,160 00    |
| State Highway Tax                           | 6,400 77     |
| County Tax                                  | 13,397 84    |
| Municipal Lighting Tax                      | 12 22        |
| Excess of abatements over 1918 overlay      | 217 14       |
|                                             | <hr/>        |
| Total                                       | \$265,374 34 |
| Less Estimated Income                       | 49,650 00    |
|                                             | <hr/>        |
| Balance                                     | \$215,724 34 |

# IPSWICH TOWN REPORT

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|                                         |              |
|-----------------------------------------|--------------|
| Plus overlay of 1923                    | 2,000 00     |
| Total                                   | \$217,724 34 |
| Less 1807 polls at \$2.00 each          | 3,614 00     |
| Balance to be raised by direct taxation | \$214,110 34 |

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## VALUATION

|                                          |                |
|------------------------------------------|----------------|
| Real Estate                              | \$5,690,822 00 |
| Personal Property                        | 1,567,704 00   |
| Total                                    | \$7,258,526 00 |
| Rate of taxation \$29.50 per \$1,000.00. |                |

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## ADDITIONAL ASSESSMENTS DECEMBER 1923

|             |   |             |
|-------------|---|-------------|
| Polls       | 5 |             |
| Real Estate |   | \$12,900 00 |
| Personal    |   | 435 00      |
| Total       |   | \$13,335 00 |

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## TOTAL VALUATION FOR 1923

|                            |                |
|----------------------------|----------------|
| Real Estate                | \$5,703,722 00 |
| Personal                   | 1,568,139 00   |
| Total                      | \$7,271,861 00 |
| Total polls assessed 1812. |                |

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**ASSESSORS' REPORT**

With the time close at hand when the voters of the town, in town meeting assembled, will make the appropriations for the current year of 1924, your board of assessors feel that it is not out of place to call attention to the prevailing sentiment in the nation, state, county, and town, in favor of reduced taxes wherever reductions can be made without impairing efficiency to an extent that would be "penny wise and pound foolish." The national government at Washington is taking cognizance of the existence of this nation-wide sentiment. Governor Cox, in his latest budget submitted to our own legislature has dwelt upon this question at length. Our own county commissioners have been steadily reducing expenditures for more than a year past, and present indications are, locally, that by co-operation, a reduction in the 1924 rate for Ipswich may be possible.

In 1922 the taxpayers of Ipswich were called upon to pay \$215,760.07 by direct taxation. This was a material increase over the amount of 1921. Last year the total was \$231,186.37, or an increase of \$15,426.30 over the amount of 1922, or well over \$2.00 on the rate that prevailed in 1922. In spite of these heavy increases for 1922-23, the assessors succeeded in keeping the rate under \$30.00 for both of these years. This has been done by readjusting values, distributing the tax in a more equitable manner, and by securing a large increase in the number of poll tax payers. This latter was made possible by a different method of canvassing poll tax payers. In 1921 there were 1513 polls assessed, in 1922 there were 1828, and in 1923 the number was 1812.

In 1923 a large part of the increased expenditure was due to the very heavy bills incurred in snow removal. The town

was also called upon to take a considerable loss owing to the change made in the taxation of national bank stock in this state.

While it is rather early to make predictions, it seems very reasonable to believe that the snow bills this year will be much less than they were in 1923. The season, up to the time of making this report, has been an unusually open one, and this fact, together with the new system adopted by the selectmen of using trucks and tractors for snow removal, ought to show a considerable saving in this direction.

While it is not known at this time what the legislature will do with the budget of state expenses submitted by Governor Cox, indications are that the state tax will be reduced this year, and the same is also true of the county tax.

With these factors in mind, your board wishes to call to the attention of every taxpayer and voter in the town that your tax rates are made in your own town meetings, and not in the office of the assessors. This board simply raises by taxation what you have already voted to expend, and the question as to what the 1924 rate is to be rests entirely in your town meeting. With industrial conditions here very quiet for a number of months past, which makes the payment of even an ordinary tax bill a difficult matter, it would seem to be good conservative business judgment to attempt to keep expenditures within bounds, at the same time maintaining efficiency in all of the departments.

The greatly increasing number of motor vehicles is a subject that is receiving serious consideration by all boards of assessors, as this increase each year entails more difficulty all the time in arriving at values that are satisfactory. The market prices of new cars and trucks is constantly changing, and this causes a corresponding change in second-hand values.

Under the statute, all inhabitants of Massachusetts are required to make a sworn return of personal property and real estate owned by them as of April 1. In the case of Ipswich, this return must be made not later than May 15 each year. In order to secure a more equitable assessment of motor vehicles, the board is planning this year to send to each person who has a motor vehicle a form to be filled out, and returned to the assessors. By doing this it is believed that the taxes on this class of property will be more equitably assessed, and it is apparent, on the face of the proposition, that it is to the direct advantage of the owners of motor vehicles to co-operate with the board in this matter.

Aside from the tax collector, and the members of the board of assessors, few people realize the difficulty encountered in many cases on the part of taxpayers who are compelled to bear the hardship of steadily increasing tax bills, especially when they are called upon to meet these bills when local conditions, from a business standpoint, are quiet, and full time employment a doubtful matter. With that in mind, the members of this board desire to express to the general public here an appreciation of the manner in which the taxpayers have co-operated, and also to extend to all officials with whom the board has come in contact an appreciation of the spirit of co-operation that has been shown.

Respectfully submitted,

EDWARD C. BROOKS, Chairman,  
RICHARD R. GLASIER,  
GEORGE FALL,

Assessors of Ipswich.

## ENGINEERS' REPORT

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To the Selectmen of Ipswich:

Gentlemen:

Following is the report of the Board of Engineers of the Fire Department ending December 31, 1923.

|                                 |          |
|---------------------------------|----------|
| Number of men in the department | 34       |
| Number of box alarms            | 19       |
| Number of still alarms          | 49       |
| Total number of alarms          | 68       |
| Number of feet of hose laid     | 8,050    |
| Small chemical charges          | 46       |
| Number of chemical tanks        | 24       |
| Miles covered                   | 162      |
| Property threatened by fire     | \$49,175 |
| Insurance on same               | 48,200   |
| Insurance paid                  | 22,480   |

### DEPARTMENT EQUIPMENT

|                                     |       |
|-------------------------------------|-------|
| Steamer                             | 1     |
| Hook and ladder                     | 1     |
| Auto combination, chemical and hose | 1     |
| Auto triple combination pumper      | 1     |
| Hose wagons                         | 2     |
| Hose reels                          | 3     |
| Fire alarm boxes                    | 20    |
| Number feet of hose                 | 5,500 |

We wish to report in accordance with the vote passed last year that a tractor has been placed under the Hook & Ladder truck and a permanent man employed to drive the same, making our department entirely motorized. As the members of the department are all call men, with the exception of the drivers, we believe that if we could add to the department more permanent men, much time could be saved when responding to an alarm. We know more permanent men means added expense, but we wish to bring this fact before the voters for their consideration.

We would recommend that at the time of an alarm persons running autos will refrain from racing to the fires as it is liable to cause accidents, also handicaps the firemen in their work.

We would also recommend the citizens be more careful in regard to fires, be careful where you throw your matches and cigarettes, clean your chimneys as you should, and do not build fires without a permit. Inform the department when you have a bonfire. If some of these suggestions are followed it will relieve the department from many runs caused by carelessness and neglect.

ARTHUR H. WALTON,  
EDWIN M. POOLE,  
EDWARD H. SMITH,

Engineers of Fire Dept.

# REPORT OF THE SUPERINTENDENT OF STREETS

---

Board of Selectmen :

Gentlemen :

I submit herewith the annual report of the Street Department for the year ending December 31, 1923 :

|                                      |          |
|--------------------------------------|----------|
| Team No. 1 worked 577 hours @ \$.93¾ | \$540 94 |
| Team No. 1 worked 1753 hours @ 1.00  | 1753 00  |
| Single Team worked 256 hours @ .68¾  | 176 00   |
| Single Team worked 844 hours @ .75   | 633 00   |
| Report of Autocar truck :            |          |
| Number of hours worked on highways   | 1999½    |
| Number of loads of gravel hauled     | 1217½    |
| Number of loads of sand hauled       | 34       |
| Number of loads of ashes hauled      | 85       |
| Number of loads of rocks hauled      | 46       |
| Number of miles covered              | 7694.4   |
| Number of gallons of road oil used   | 25,900   |
| Number of square yards covered       | 76,525   |

## INVENTORY

|                          |          |
|--------------------------|----------|
| 3 horses                 | \$600 00 |
| 2 pairs double harnesses | 75 00    |

---

|                              |                |
|------------------------------|----------------|
| 1 pair street blankets       | 20 00          |
| 1 pair storm blankets        | 4 00           |
| 1 pair stable blankets       | 7 50           |
| 2 two-horse carts            | 250 00         |
| 1 two-horse sled             | 50 00          |
| 1 two-horse sweeper          | 225 00         |
| 4 road machines              | 600 00         |
| 5 road plows                 | 75 00          |
| 12 gravel screens            | 75 00          |
| 2 two-horse shovels          | 25 00          |
| 4 road drags                 | 50 00          |
| 1 two-stone roller           | 40 00          |
| 1 steam roller and scarifier | 2000 00        |
| 1 gravel loader              | 700 00         |
| 2 watering carts             | 225 00         |
| 8 snow plows                 | 175 00         |
| 1 lone-horse wagon           | 50 00          |
| 1 oil wagon                  | 600 00         |
| 1 tar kettle                 | 35 00          |
| 1 Ford truck                 | 150 00         |
| 1 Autocar truck              | 1500 00        |
| 1 Albany jack                | 13 50          |
| 1 differential hoist         | 25 00          |
| 1 harrow                     | 12 00          |
| snow fences                  | 120 00         |
| 1 tractor and plow           | 1000 00        |
| Forge and anvil              | 60 00          |
| All other tools, etc.        | 800 00         |
|                              | —————\$9562 00 |

Respectfully submitted,  
JOSEPH A. HUCKINS,  
Superintendent of Streets.

## LIST OF TOWN PROPERTY

---

|                                |              |
|--------------------------------|--------------|
| School Houses                  | \$160,000 00 |
| Public Buildings               | 90,000 00    |
| Public Grounds                 | 10,000 00    |
| Town Farm                      | 30,000 00    |
| Cemeteries                     | 5,000 00     |
| Heard Wharf                    | 100 00       |
| Averoff Wharf                  | 3,250 00     |
| Turkey Shore Pasture           | 1,000 00     |
| Woodland, Linebrook            | 200 00       |
| Woodland, Common Fields        | 75 00        |
| Gravel Pits, Washington Street | 1,500 00     |
| Fire Apparatus                 | 21,500 00    |
| Highway Department Equipment   | 9,562 00     |
| Thatch Bank, Great Flats       |              |
| Thatch Bank, Third Creek       |              |

In addition to the property enumerated above, there is the shore, beach and other property given to the Town by the Commoners, the value of which is not estimated. The value of the Water Works and Electric Light Plant will be found in the Water and Light Report.

# REPORT OF PARK COMMISSIONERS

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To the Citizens of Ipswich :

The Board of Park Commissioners herewith submit their annual report.

The work the past year has been along much the same lines as previous seasons, namely, maintaining smooth lawns on the several plots from Market Square to and about the First Church, called the North Common. This was also done on the South Common. This work was made much easier by the use of the power mower which was purchased the past spring.

Beds of flowering plants were maintained on each of the Commons and tulips were planted this fall as customary.

The present season it is quite necessary to do some additional grading on the South Common as a result of a change in the grade of the state road when rebuilt last summer. Some additional work will also be required on the North Common caused by repairs on the church last autumn. We also recommend that a quantity of fertilizer be purchased for use on both Commons as the drought the last summer together with lack of snow this winter and the constant travel over these plots tends to weaken the growth of grass.

---

Tulips were planted in the several beds this fall which will add to the attractiveness of our famous New England Town Commons this spring.

We recommend an appropriation of \$479.50 for this department for the current year.

Respectfully submitted,

FRANCIS C. WADE,

SAMUEL C. GORDON,

ERNEST H. PICKARD,

Park Commissioners.

## REPORT OF MOTH SUPERINTENDENT

---

To the Citizens of Ipswich :

I herewith submit my third annual report as Superintendent of Moth Suppression.

It is with a great deal of pleasure that I am able to state that the gypsy-moth situation shows a very marked improvement over past years. The brown-tail moth is still prevalent in a general area covering the entire town, but in a much lesser degree than in the past.

The best possible method of keeping these highly injurious insect pests at a minimum is by continuation of the same highly concentrated work against same. That is by the destruction of the nests and egg clusters during the dormant stages and by thorough spraying during the period of feeding.

As a result of much needed repairs, which are now in process of completion on the high powered sprayer, this end of the work will be much more satisfactorily handled in the future.

The work of this department has been much more efficient the past year due to the purchase of a Ford truck. This has enabled the superintendent to cover much more ground and has also eliminated the necessity of much horse hire.

I would recommend an appropriation of \$3,400.00 for this department for the current year.

Respectfully submitted,

FRANCIS C. WADE,

Local Moth Supt.

## TREE WARDEN'S REPORT

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To the Citizens of Ipswich:

I herewith submit my third annual report as Tree Warden.

The work in this department the past year has been along much the same lines as in previous years.

First, removal of dead branches as well as such as interfered with the electric and telephone lines. There has also been some work done in the line of preservation and safety, as bolting, also in filling cavities with cement as well as pruning the tops of those trees most liable to breakage in heavy storms.

A considerable amount of work was also done in cutting bushes, thus serving several purposes, making some of the outlying roads more passable, reducing the favorite food plants of the tent caterpillar (wild cherries) which are still abundant and also preventing the drifting of snow in places.

The policy of permanent planting was continued. Twenty four Sugar Maples were planted on the westerly side of Brownville Avenue, three on Mt. Pleasant Avenue, thus connecting the planting of 1922 on Fairview Avenue. Trees were also planted this fall in various locations on Water and Newmarch Streets and the Commons. These trees were contributed by interested citizens of the town to whom many thanks are extended.

All of the trees planted in 1922 and 1923 are at this time in good condition and have every appearance of succeeding. It is recommended that this policy of planting be continued on no lesser a scale.

This department recommends an appropriation of \$1,000. for the current year.

**Special attention** is called to the following extracts from the **Shade Tree** laws.

Complete copies of these laws may be obtained upon request.

Respectfully submitted,

FRANCIS C. WADE,

Tree Warden.

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### SHADE TREE LAWS

**G. L., c. 1. Public Shade Trees.** All trees within a public way or on the boundaries thereof shall be public shade trees; and when it appears in any proceeding in which the ownership of or rights in a tree are material to the issue, that, from length of time or otherwise, the boundaries of the highway cannot be determined by records or monuments, and that for that reason it is doubtful that the tree is within the highway it shall be taken to be within the highway and to be public property until the contrary is shown.

**G. L., 87, 2. Powers of Tree Wardens.** . . . He shall have the care and control of all public shade trees, shrubs and growths within the town. . . . He shall spend all money appropriated for the setting out and maintenance of such trees, shrubs and growths, and no tree shall be planted within a public way without the approval of the tree warden; and in towns until a location therefor has been obtained from the

selectmen or road commissioners. He shall make regulations for the care and preservation of public shade trees and establish fines . . . , and in towns, when approved by the selectmen shall have the effect of town by-laws.

**G. L., 87, 3. Cutting of Public Shade Trees.** Except as provided in section five public shade trees shall not be cut, trimmed or removed, in whole or in part, **by any person other than the tree warden or his deputy**, even if he be the owner of the fee in the land on which such tree is situated, except upon permit in writing from said tree warden, nor shall they be cut down or removed by the tree warden or his deputy or other person without a public hearing at a suitable time and place, after notice thereof posted in two or more public places in the town and upon said tree at least seven days before such hearing, and after authority granted by the tree warden therefor. . . .

**G. L., c. 87, 4. Hearing on Removal of Trees.** Tree wardens shall not cut down or remove or grant a permit for the cutting down or the removal of a public shade tree if, at or before a public hearing objection in writing is made by one or more persons, unless such cutting or removal or permit to cut or remove is approved by the selectmen.

**G. L., c. 87, 5. Cutting Down of Bushes and Small Trees.** Tree wardens and their deputies, but no other persons may, without a hearing trim, cut down or remove trees, less than one and one-half inches in diameter one foot from the ground, and bushes standing in public ways; and, if ordered by the highway surveyor, or selectmen, shall trim or cut down trees or bushes, if the same shall be deemed to obstruct, endanger, hinder or incommode persons traveling thereon. . . .

**G. L., c. 87, 6. Penalty.** Violations of any of the provisions of the three preceding chapters shall be punished by for-

feiture of not more than five hundred dollars to the use of said town.

**G. L., c. 87, 7.** Towns may appropriate money to be expended by the tree warden in planting shade trees in the public ways, or, if he deems it expedient, upon adjoining land, at a distance not exceeding twenty feet from said public way for the purpose of improving, protecting, shading or ornamenting the same; provided the written consent of the owner of such adjacent land is obtained.

**G. L., 87, 9. Signs and Marks on Shade Trees.** Whoever affixes to a tree in a public way or place a notice, sign, advertisement or other thing, whether in writing or otherwise, or cuts, paints or marks such tree, except for the purpose of protecting it or the public and under written permit from the officer having charge of such trees or from the tree warden . . . shall be punished by a fine of not more than fifty dollars. . . .

# TOWN CLERK'S REPORT

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## BIRTHS

### Fathers born in

|                         |     |
|-------------------------|-----|
| Ipswich                 | 38  |
| Mass.                   | 45  |
| U. S.                   | 15  |
| Provinces               | 17  |
| Ireland                 | 2   |
| Sweden                  | 3   |
| Austria, Poland, Russia | 39  |
| Greece                  | 29  |
| Italy                   | 4   |
| Turkey                  | 1   |
| Unknown                 | 1   |
| Total                   | 194 |

### Mothers born in

|                         |     |
|-------------------------|-----|
| Ipswich                 | 33  |
| Mass.                   | 47  |
| U. S.                   | 9   |
| Provinces               | 26  |
| Austria, Poland, Russia | 39  |
| Greece                  | 30  |
| Ireland                 | 3   |
| Scotland                | 2   |
| Italy                   | 2   |
| Portugal                | 1   |
| Norway                  | 1   |
| Sweden                  | 1   |
| Total                   | 194 |

**MARRIAGES**

|                       |    |                       |    |
|-----------------------|----|-----------------------|----|
| Whole number          |    |                       | 76 |
| <b>Grooms born in</b> |    | <b>Brides born in</b> |    |
| Ipswich               | 11 | Ipswich               | 26 |
| Mass.                 | 30 | Mass.                 | 14 |
| U. S.                 | 9  | U. S.                 | 3  |
| Provinces             | 9  | Provinces             | 11 |
| Poland                | 7  | Greece                | 8  |
| Greece                | 7  | Poland                | 7  |
| Portugal              | 2  | Ireland               | 3  |
| Ireland               | 1  | Portugal              | 2  |
|                       |    | England               | 1  |
|                       |    | Scotland              | 1  |
| <hr/>                 |    | <hr/>                 |    |
| Total                 | 76 |                       | 76 |

**DEATHS**

|                 |       |
|-----------------|-------|
| Whole number    | 80    |
| Males           | 35    |
| Females         | 45    |
|                 | <hr/> |
| Born in Ipswich | 38    |
| Mass.           | 20    |
| U. S.           | 8     |
| Provinces       | 8     |
| England         | 2     |
| Denmark         | 1     |
| Ireland         | 1     |
| Portugal        | 1     |
| Scotland        | 1     |
| <hr/>           |       |
| Total           | 80    |

Five persons were over ninety years of age, namely:

### Died

February 1st, Julia M. Harrison, aged 99 yrs. 10 mos. 12 days.  
 March 12th, Elizabeth H. Garrette, aged 98 yrs. 4 mos. 10 days.  
 March 24th, Lucy S. Jewett, aged 92 yrs. 1 mo. 22 days.  
 May 20th, Harriet Rhodes, aged 95 yrs. 1 mo. 21 days.  
 December 31st, Thomas C. Greenwood, aged 93 yrs.

### LICENSES

|                                                     |       |
|-----------------------------------------------------|-------|
| Innholders                                          | 2     |
| Common Victuallers                                  | 18    |
| Coffee Houses                                       | 2     |
| Billiards and Pool                                  | 8     |
| Druggists                                           | 3     |
| Junk Dealer                                         | 3     |
| Auctioneer                                          | 1     |
| Auto Licenses                                       | 5     |
| Notice from Standard Oil Co., notice of business    | 1     |
| Tallow Co., George E. Marsh Co., notice of business | 1     |
| Bowling Alley                                       | 1     |
| Whole number of dogs licensed, viz:                 | 241   |
| Male dogs                                           | 210   |
| Kennel Licenses                                     | 2     |
| Female dogs                                         | 29    |
|                                                     | — 241 |

Since my report of December 1st to the County Treasurer, four dogs have been reported and licensed, amount received \$8.00 to be reported to the Treasurer of the County in the next return of licenses.

CHARLES W. BAMFORD,

Town Clerk.

## REPORT OF SEALER OF WEIGHTS AND MEASURES

To the Honorable Board of Selectmen:

Gentlemen:

I have the honor to present to you the report of the Sealer of Weights and Measures for the year 1923.

|                                  | Sealed | Non-Sealed | Con-demned |
|----------------------------------|--------|------------|------------|
| Platform scales over 5,000 lbs.  | 6      |            | 1          |
| Platform scales under 5,000 lbs. | 48     |            | 3          |
| Counter scales under 100 lbs.    | 21     |            | 1          |
| Beam scales over 100 lbs.        | 1      |            |            |
| Spring scales over 100 lbs.      | 2      |            |            |
| Spring scales under 100 lbs.     | 32     |            | 7          |
| Computing scales over 100 lbs.   | 1      |            |            |
| Computing scales under 100 lbs.  | 34     |            | 2          |
| Personal weighing scales         | 4      |            |            |
| Prescription scales              | 3      |            |            |
| Avoirdupois weights              | 311    |            |            |
| Apothecary and troy weights      | 50     |            |            |
| Metric weights                   | 38     |            |            |
| Kerosene and Oil pumps           | 10     | 13         |            |
| Liquid measures                  | 139    |            | 5          |
| Dry measures                     | 5      |            |            |
| Gasoline pumps                   | 27     |            | 3          |
| Quantity stops on gasoline pumps | 141    |            |            |
| Yard measures                    | 20     |            |            |

38 special inspections and tests of gasoline pumps.

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|                   |         |
|-------------------|---------|
| Sealing fees      | \$78 22 |
| Adjusting charges | 10 60   |

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|                                          |         |
|------------------------------------------|---------|
| Collected and paid to the Town Treasurer | \$88 82 |
|------------------------------------------|---------|

In making this report, I take the liberty to say a few words in regard to gasoline filling stations.

The installing of so many filling stations (without expense to the dealer) not only in this town but in other towns in the vicinity by the different oil companies, while it may be a convenience to the motorist it is also a short measure menace, particularly pumps installed where the dealer has a small output and is not in a position, or neglects to keep his tank properly filled at all times. A pump when adjusted and sealed will continue to deliver correct measure for a long time, provided the dealer keeps a reasonable amount of gasoline in the tank. When making inspections the past season I have found it necessary in some cases to place a "non-sealed" tag on the pump and forbid its further use as a measure because the dealer was trying to sell gasoline from a tank that was practically empty.

I make these suggestions to the public when buying gasoline.

Notice the dial on outside of pump, it shows each gallon delivered.

When the hose is placed in the tank of your machine and the pump is started see that the hose delivers a full steady stream until the indicator on the pump shows full amount of your purchase. Drain the hose properly before removing from tank.

Respectfully submitted,

WILLIAM A. STONE,

Sealer of Weights and Measures.

**REPORT OF THE BOARD OF HEALTH FOR 1923**

---

A department report of a town or city is necessarily confined within narrow limits and is not usually an interesting document to read. It should deal with facts and at times touch on matters of policy pertaining to those facts with which the department has to deal.

The first duty of a health department is to promote and protect the public health. How Ipswich tries to do this, this report and the reports of those having charge of its various divisions will endeavor to show. The Ipswich Board of Health is made up of the following divisions:

First: A division of sanitary inspection which looks after general sanitary conditions, the inspection of slaughtering of animals used for food purposes, and the collection and disposal of swill and garbage.

Second: The division of milk inspection which looks after the production and sale of milk and milk products.

Third: The division of child hygiene and tuberculosis, which maintains nursing supervision of prospective mothers, and infants up to one year of age; also nursing supervision and advice in all cases of tuberculosis that come to the notice of the board, where such service is requested. It endeavors to keep a check-up record on every case of tuberculosis in town, and furnishes assistance and advice in having such cases admitted to proper hospitals for care and treatment.

These divisions are referred to in the order in which they were established without any attempt to classify their relative importance. They are all important.

In addition the board co-operates closely with the State Bureau of Animal Industry which looks after domestic animals

and the diseases to which they are liable. While not required by law to do so, the Board of Health pays the salary of the Inspector of animals appointed by that bureau, believing that such inspection is important in helping to protect the public health.

Having given these brief outlines of the work with which the board has to deal we will refer briefly to what has been done the past year.

Chapter 75, Section 49, 50, 52 of the Revised Laws requires that all diseases dangerous to the public health shall be reported by the attending physician within twenty-four hours of their occurrence. Thirty-seven diseases are in that required list. These diseases must be reported immediately to the State Department of Health.

The following is the list for this year:

|                        |    |
|------------------------|----|
| Chicken Pox            | 2  |
| Diphtheria             | 20 |
| Lobar Pneumonia        | 1  |
| Mumps                  | 1  |
| Scarlet Fever          | 2  |
| Pulmonary Tuberculosis | 10 |
| Tetanus                | 1  |
| Whooping Cough         | 1  |

|       |    |
|-------|----|
| Total | 38 |
|-------|----|

This is the smallest number of such diseases ever reported to the board except in 1918 when pandemic influenza prevailed everywhere. The total number in 1922 was 278.

### **Diphtheria**

As will be seen by the above table there were 20 cases of Diphtheria, more than 50% of all the cases reported. Early in the year the board made arrangements with the State Department of Health to give the Schick test to all pupils in the schools whose parents consented to have the test and vaccination employed. About 200 had the test made and several were shown to be immune. But not all of those tested had the three inoculations necessary. It will take time to persuade all the parents of the necessity of having these inoculations done. In the canvass that was made it was apparent that the propaganda put forth by the so-called "Medical Liberty League" and other pseudo-scientific and fake groups had had considerable influence in misleading the parents as to the protection their children would receive through being "Schicked." It is the intention of the board to again offer to have this work done the coming spring. It is hoped that many of these parents who refused to allow their children to be protected last year have seen the light and will not withhold their consent this year.

---

### **Tuberculosis**

There were 10 cases of this disease reported. 37 cases were under observation at the beginning of the year. 5 died, 2 moved away and one was returned from the Middleton Sanatorium as non-tuberculous. This leaves 35 cases still under observation and care. Some whom the board has offered to send to the hospital have refused to go and such are bound to be something of a menace to those with whom they come in daily contact. In such cases the nurse does all in her power

to educate the members of families with whom these patients live, how to avoid becoming infected.

The board found quite a problem in the collection of swill and garbage. Finally a contract was made with M. C. Callahan who has done this work better than it has ever been done before, and has given, we believe, general satisfaction to the public.

---

### Milk Inspection

A great advance has been made in milk inspection. The system under which the inspector carries on this work is excellent, and there are on file at his office the results of numerous tests which shows the quality of the milk being sold in town. He was fortunate in securing the assistance of Mr. McGrath of the Salem Health Department, and the facilities of the department laboratory, so that this division of the department's work is carefully looked after.

We come now to the department's finances. A study of the costs of operating the department for the five years from 1919 to 1923 inclusive, shows them to have been for that period \$25,066.72. An average of \$5,013.34 per year.

Based on the above figures we ask that the sum of \$5,000 be appropriated for 1924. We again call attention to the reports of the various divisions of the Board which follow.

Respectfully submitted,

GEORGE E. MacARTHUR, M. D.,  
J. DELLINGER BARNEY, M. D.,  
WALTER E. HENDERSON,

Board of Health.

Ipswich, February 1st, 1924.

### Division of Child Hygiene and Tuberculosis

This is the 8th annual report of what was established as a division of Child Welfare in 1916. In 1921 the supervision and care of tuberculosis was added and the name adopted which appears at the head of this report. While the work in its two parts is separate and distinct it is carried on by the same director and nurse. It works in close co-operation with the State Department of Health.

At the time the original division was established Ipswich had a high mortality rate among children under one year of age. 138 children were born in 1916, and 27 died under one year of age.

Below is given a table of the births and deaths of the years from 1916 to 1923 inclusive:

| Year | Births | Deaths |
|------|--------|--------|
| 1916 | 138    | 27     |
| 1917 | 155    | 24     |
| 1918 | 194    | 24     |
| 1919 | 195    | 21     |
| 1920 | 204    | 19     |
| 1921 | 219    | 16     |
| 1922 | 211    | 17     |
| 1923 | 179    | 9      |

A study of these figures taken from the official record on file in the departments, will show that a material lowering of its mortality among infants under one year of age has been accomplished. No further comment on these facts is necessary.

The report of the Department nurse which follows dis-

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closes many interesting facts. Her return shows that there were 13 deaths among children under her care. Of these 13 cases 4 were above one year of age, leaving 9 under one year as shown in the above table.

Respectfully submitted,

GEORGE E. MacARTHUR, M. D.,

Director.

Ipswich, February 1st, 1924.

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**REPORT OF THE HEALTH DEPARTMENT NURSE**

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**Report of Infant Welfare Work**

Year ending December 31st, 1923

|                       |    |       |
|-----------------------|----|-------|
| Cases brought forward |    | 301   |
| New Cases             |    | 180   |
| Discharged            |    | 103   |
| Moved Away            | 27 |       |
| By Death              | 13 |       |
| Over Age              | 63 |       |
| Home Visits           |    | 1,382 |
| Prenatal Visits       |    | 64    |
| Still Under Care      |    | 378   |

**Tuberculosis Work**

|                                    |   |    |
|------------------------------------|---|----|
| Cases brought forward              |   | 37 |
| New Cases                          |   | 6  |
| Discharged                         |   | 8  |
| By Death                           | 5 |    |
| Moved Away                         | 2 |    |
| From Essex Sanatorium as not T. B. |   | 1  |
| Home Visits                        |   | 66 |
| Still Under Care                   |   | 35 |

Respectfully submitted,

MARTHA J. STEWART, R. N.

Ipswich, February 1st, 1924

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**REPORT OF THE SANITARY INSPECTOR**

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To the Board of Health of Ipswich,

Gentlemen:

I beg to submit herewith the following report of the Sanitary Inspector for the year ending December 31, 1923: I think the sanitary conditions of the town will check up very favorably with last year, but that they still call for constant watchfulness by the Inspector. If the public had more pride in keeping their property in a good sanitary and tidy condition it would be a long step in adding to the appearance of the town. One of the worst conditions this department has to contend with is the disposal of garbage and sewage. The sewage problem is getting worse every year and will never be solved until the town has an approved sewage system.

|                                                |    |
|------------------------------------------------|----|
| Number of complaints received and investigated | 28 |
|------------------------------------------------|----|

Contagious disease cards posted:

|            |    |
|------------|----|
| Diphtheria | 18 |
|------------|----|

|               |   |
|---------------|---|
| Scarlet Fever | 2 |
|---------------|---|

|                          |    |
|--------------------------|----|
| Dead animals disposed of | 16 |
|--------------------------|----|

|                                          |    |
|------------------------------------------|----|
| Number of milk producers' permits issued | 67 |
|------------------------------------------|----|

Respectfully submitted,

EBEN B. MOULTON,

Sanitary Inspector.

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**REPORT OF THE INSPECTOR OF SLAUGHTERING**

---

To the Board of Health of Ipswich,  
Gentlemen:

I herewith submit the following report of the Inspector of Slaughtering for the year 1922:

|                              |    |
|------------------------------|----|
| Number of hogs slaughtered   | 76 |
| Number of hogs condemned     | 3  |
| Number of calves slaughtered | 9  |
| Number of cattle slaughtered | 9  |
| Number of cattle condemned   | 2  |

Respectfully submitted,

EBEN B. MOULTON,  
Inspector of Slaughtering.

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**REPORT OF THE INSPECTOR OF ANIMALS**

---

To the Board of Health of Ipswich:  
Gentlemen:

I herewith submit the following report of the Inspector of Animals for the year just closed:

|                                                    |     |
|----------------------------------------------------|-----|
| Number of cattle in Ipswich                        | 634 |
| Number of pigs in Ipswich                          | 105 |
| Number of sheep in Ipswich                         | 65  |
| Number of goats in Ipswich                         | 3   |
| Number of cows condemned for contagious diseases   | 5   |
| Number of hogs quarantined for contagious diseases | 19  |
| Number of dogs quarantined                         | 8   |

Respectfully submitted,

EBEN B. MOULTON,  
Inspector of Animals.

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**REPORT OF THE MILK INSPECTOR**

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To the Board of Health of Ipswich,

Gentlemen :

The inspection of the milk supply of the Town of Ipswich has been concluded for another year and the condition of the same, with a few exceptions, has improved very much over last year. I have found that the inspection of stables was only a partial solution of the problem of clean milk. I have added a filth testing apparatus to the department's equipment that has brought this unsanitary condition of milk to the producer with good results. There are, however, conditions remaining that must be improved before the milk supply can reach a satisfactory standard. I do not desire to work a hardship for the producers and dealers but shall insist on clean and sanitary milk.

|                                            |    |
|--------------------------------------------|----|
| Number of milk licenses issued             | 30 |
| Number of ice cream licenses issued        | 23 |
| Number of oleomargerine dealers registered | 6  |

Respectfully submitted,

EBEN B. MOULTON,

Inspector of Milk.

**REPORT OF OVERSEERS OF THE POOR**

---

Although we have had a large number of calls from the unemployed through the winter months and several new cases of sickness we have tried to keep the expense down without depriving the needy of aid. Several old cases have been taken out of town and are enjoying better living conditions and at a lower cost to the town.

It has been necessary to purchase some new machinery and equipment for the town farm and also to make some much needed repairs. We find that it is necessary to buy more equipment and to make more repairs. The Board recommends covering over the old barn cellar for the purpose of storing the farming equipment.

FRANCIS E. WOOD,  
CHARLES S. GARRETT,  
WALTER F. GOULD,

Overseers of the Poor.

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**REPORT OF CLAM AND FISH COMMISSIONERS**

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Board of Selectmen :

The following is the report of the Clam and Fish commissioners. We have been over the flats and find there are plenty of seed on the flats in Plum Island River. In Ipswich River there are not so many as last year. We had the flats from Little Neck to Dimond Stage closed this year, and recommend the closing of more this summer. There is good clamming on the flats on the Ipswich side of Essex River.

Number of permits issued 54.

HENRY SHAW,  
HENRY A. CHURCHILL,  
GEORGE W. BROWN,

Clam and Fish Commissioners.

## SELECTMEN'S REPORT

---

We do not intend this year to ask for any new equipment for the Highway Department. We could use more equipment to advantage but feel that if it is possible to get along without it that we should do so because we realize that there are other things that the town needs more.

The question of proper road material has become one of some importance. It is practically impossible to obtain road material of the proper kind except at a very disproportionate expense. With the road bed now needed to care for the heavy truck travel it is cheaper in the long run to use crushed stone. The question of crushed stone and gravel also might be solved in an economical manner by purchasing a small portable stone crusher. We recommend that the town take some action in regard to securing a gravel pit.

The town is sadly deficient in proper street signs. This fact is commented upon by nearly all visitors. We do not recommend any great outlay for this purpose but do believe that a beginning should be made in a small way by erecting a few signs of a permanent nature in the center of the town.

We wish to call attention of the citizens to the fact that the time is fast approaching when the State Department of Health will be bound to take some notice of the so-called Farley Brook. If they should, on complaint, look into this matter it might place the town in a very embarrassing situation financially, so that we warn the abutters on said Brook and in-

vidently, those, who although not abutters, drain into the Brook, that it behooves them to do their utmost to keep the Brook in as sanitary condition as possible.

On February 10, 1923, Edward Leavitt, Chief of Police, resigned. We appointed Officer Jacob Smith as Acting Chief until after the organization of the new Board. At the first meeting after organizing the question of appointing an efficient Chief was before us. There were a number of applicants for the position and from them we chose the present incumbent John G. Mansfield. We feel that we made an excellent choice and that he has conducted the department in an efficient manner and has endeavored to enforce all laws fairly and impartially. We wish to call your attention to the fact that the police work nine hours a day, seven days a week. Their only time off is the two weeks' vacation a year. The advent of the automobile and the Prohibition law has caused a great increase in the amount of police work. The dockets of our court will show that these cases constitute the bulk of the criminal business. If these laws are to be enforced, and they must be enforced if we are to have law and order, the public must provide the necessary funds. The public must stand back of the police force to accomplish any results. A small force such as ours cannot accomplish the desired results if the law abiding element fails to do its part especially in dealing with the Prohibition laws.

A recent Act of the Legislature called for certain advertising and notices to all owners of rights in the Jeffries Neck Pasture. This notice was given by order of the Probate Court a short time ago and the case is now ready to be heard by the Judge of that Court. The attorney for the town informs us that Judge Dow has agreed to hear the case this month. It is

expected that the matter will go forward presently for a final adjustment.

ROBERT T. BAMFORD,  
EBEN B. MOULTON,  
SYDNEY H. PERLEY,

Selectmen of Ipswich.

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**REPORT OF THE TRUSTEES OF MEMORIAL HALL,  
IPSWICH, MASS.**

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The report of the expenditures of this board will be found in another part of this book. They total to the amount of \$2,010.45 but of that total \$239.12 was paid for additional construction work such as grading, guard rail on the front steps, etc. There was a balance in the building appropriation of \$239.90 which was used for that purpose. That amount deducted from the total expenditures of \$2,010.45 leaves \$1,771.33 as the amount paid for maintenance of the building for 1923. We have an unexpended balance of \$428.55 and unpaid bills for \$416.33. We ask that the balance unexpended may be appropriated to pay these bills.

We desire to call the attention of the voters to the very generous action of the Grand Army, the American Legion, the Woman's Relief Corps and the Woman's Auxiliary in voluntarily paying to the Town \$1,200.00 for rental of their rooms during the past year. They have displayed a wonderful spirit of co-operation and while they might have had the use of the building without paying anything, they have preferred to give this material aid and thus reduce the cost of maintenance to the tax payers. They are on deck in peace as well as in war.

We also desire to commend all who have used the building for their care and thoughtfulness in keeping up the high standard of the building, and to call particular attention to the excellent work of Floyd Bruce, the janitor. Superintendent would be a more appropriate title to give him, for he

# OFFICERS OF WATER AND MUNICIPAL LIGHTING COMMISSION

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## COMMISSIONERS

|                            |                   |
|----------------------------|-------------------|
| ARTHUR H. WALTON, Chairman | Term Expires 1924 |
| J. E. COLE, JR.            | Term Expires 1925 |
| CHARLES A. MALLARD         | Term Expires 1926 |

## CLERK

ARTHUR H. WALTON                      Office, Room 5, Town Hall  
Office Hours from 9 A. M. to 5 P. M. every week day  
except Saturday. Telephone 92-R

## TREASURER

|                                      |                           |
|--------------------------------------|---------------------------|
| WILLIAM J. RILEY                     | Office, Room 2, Town Hall |
| Manager Electric Light,              | Arthur H. Walton          |
| Chief Engineer,                      | Edmund A. Russell         |
| Line Superintendent, Electric Light, | J. Harry Sheppard         |
| Foreman, Water Department,           | William P. Gould          |
| Office of Commissioners,             | Room 5, Town Hall         |

Meetings held every Friday, 8 P. M.

# WATER DEPARTMENT

## CONSTRUCTION DEPARTMENT

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### LIST OF BILLS AND AMOUNTS PAID FOR THE YEAR ENDING DECEMBER 31, 1923

#### PIPE LINE

| Paid to                 | Amount         |
|-------------------------|----------------|
| Wm P Gould, labor       | \$20 00        |
| Frank E Howe, labor     | 16 50          |
| W W Wait, labor         | 16 50          |
| Eddy Valve Co, hydrants | 140 95         |
| Total                   | <hr/> \$193 95 |

#### SERVICE PIPE

| Paid to                    | Amount   |
|----------------------------|----------|
| Walworth Mfg Co, supplies  | \$598 27 |
| National Meter Co, meters  | 367 02   |
| Mueller Mfg Co, supplies   | 244 11   |
| Chapman Valve Co, supplies | 174 78   |
| Wm P Gould, labor          | 100 00   |

|                                           |            |
|-------------------------------------------|------------|
| W W Wait, labor                           | 64 89      |
| F E Howe, labor                           | 86 51      |
| Chadwick Boston Lead Co, supplies         | 206 01     |
| Geo E Gilchrist Co, supplies              | 1,471 53   |
| B & M R R, freight                        | 42 22      |
| Edmund Wile, teaming                      | 20 13      |
| Braman Dow Co, supplies                   | 117 09     |
| G O McIntire, labor                       | 8.00       |
| Earl Bamford, labor                       | 6.75       |
| Enos Titus, labor                         | 3 00       |
| F E Wood, teaming                         | 4 46       |
| Union Water Meter Co, supplies            | 67 20      |
| Blaisdell Ex Co, express                  | 30 20      |
| Wallace Tiernan Co, chlorinator (Station) | 697 00     |
| <hr/>                                     |            |
| Total                                     | \$4,309 17 |

## MAINTENANCE

## Repairs Pipe Line

|                                   |         |
|-----------------------------------|---------|
| Paid to                           | Amount  |
| Wm P Gould, labor                 | \$70 00 |
| W W Wait, labor                   | 3 50    |
| Wm P Reilly Jr, labor             | 3 00    |
| Chester Patch, labor              | 3 00    |
| The Lunkenheimer Co, supplies     | 25 31   |
| Ipswich Mills repairs             | 16 67   |
| J. J. Merrill, labor and material | 72 05   |
| F E Howe, labor                   | 16 50   |
| J H Sheppard, labor               | 11 50   |
| F C Manthorn, labor               | 10 00   |
| G C Player, labor                 | 10 00   |

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|                                             |          |
|---------------------------------------------|----------|
| Electric Light Department, gasoline         | 69 17    |
| Newburyport Gas & Elec Co, use transformers | 21 00    |
| <hr/>                                       |          |
| Total                                       | \$331 70 |

**Repairs Services**

|                                     |            |
|-------------------------------------|------------|
| Wm P Gould, labor                   | \$1,290 50 |
| W W Wait, labor                     | 120 29     |
| F E Howe, labor                     | 164 00     |
| Adams Cushing & Foster Co, supplies | 13 71      |
| A J Brennan, supplies               | 3 85       |
| Ipswich Motor Co, supplies          | 57 45      |
| Wetmore Savage Co, supplies         | 73 73      |
| Buffalo Meter Co, meter books       | 9 32       |
| Geo E Gilchrist Co, supplies        | 28 42      |
| C L Lovell, coal                    | 48 26      |
| American Express Co, express        | 12 79      |
| F E Wood, teaming                   | 45 60      |
| Howard Blake & Son, supplies        | 15 29      |
| R W Davis, supplies                 | 75         |
| N J Bolles, supplies                | 1 00       |
| C F Chapman & Son, supplies         | 2 25       |
| Geo Hayes, supplies                 | 1 15       |
| Chas J Wright, express              | 1 40       |
| F L Burke & Son, supplies           | 1 50       |
| Edson Mfg Co, supplies              | 29 67      |
| G O McIntire, labor                 | 2 13       |
| Walworth Mfg Co, supplies           | 5 06       |
| Mike Robicheau, labor               | 4 38       |
| Edw H Smith, labor                  | 91 33      |
| Standard Oil Co, oil                | 2 95       |
| Earl Bamford, labor                 | 24 01      |

|                                |            |
|--------------------------------|------------|
| Wile Bros, teaming             | 22 75      |
| Chadwick & Carr Co, supplies   | 18 50      |
| Ipswich Blacksmith Co, repairs | 1 65       |
| <hr/>                          |            |
| Total                          | \$2,093.69 |

### Administration

|                                    |         |
|------------------------------------|---------|
| N E T & T Co, telephone            | \$45 23 |
| Geo E Marsh Co, supplies           | 26 40   |
| J H Lakeman P M, rent box          | 75      |
| Anne Jewett, bookkeeper            | 450 00  |
| A H Walton, superintendent         | 850 00  |
| The Lunkenheimer Co, supplies      | 2 43    |
| C E Goodhue P M, supplies          | 122 35  |
| G A Schofield & Son, printing      | 84 75   |
| H B McArdle, supplies              | 45 20   |
| Warren Steam Pump Co, supplies     | 18 39   |
| G H W Hayes, bond                  | 40 00   |
| Geo W Knowlton Rubber Co, supplies | 7 00    |
| Lumsden & Van Stone Co, supplies   | 99      |
| A H Walton, commissioner           | 100 00  |
| J E Cole Jr, commissioner          | 100 00  |
| C A Mallard, commissioner          | 100 00  |
| G A Schofield & Son, insurance     | 12 90   |
| Damon & Damon, insurance           | 43 76   |
| Garlock Packing Co, supplies       | 3 17    |
| First Nat Bank, box rent           | 5 00    |
| Mutual Boiler Ins Co, insurance    | 23 37   |
| Ipswich Mills, repairs             | 4 35    |
| A H Walton, expenses               | 5 30    |

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|                                  |            |
|----------------------------------|------------|
| Electric Light Department, power | 4,000 00   |
| Hart Packing Co, supplies        | 8 05       |
| <hr/>                            |            |
| Total                            | \$6,099 39 |

**Station and Grounds**

|                                      |        |
|--------------------------------------|--------|
| Nightingale Childs Co, supplies      | \$5 00 |
| Horace Ellsworth, labor              | 9 19   |
| Hart Packing Co, repairs pump        | 10 15  |
| G W Knowlton Rubber Co, repairs pump | 25 58  |
| Victor Mfg Co, repairs               | 158 00 |
| J W Goodhue Inc, supplies            | 104 04 |
| R L Purinton, repairs boiler         | 7 21   |
| Edw H Smith, labor                   | 457 58 |
| J F Pope & Son, lumber               | 93 60  |
| North Shore Roofing Co, repairs      | 265 65 |
| Manning Maxwell & Moore, supplies    | 2 44   |
| F E Wood, freight & express          | 51 32  |
| Jos A King, repairs                  | 55 61  |
| Austin L Lord, labor                 | 315 63 |
| C L Lovell, cement                   | 15 00  |
| Wm P Gould, labor                    | 95 00  |
| F E Howe, labor                      | 78 25  |
| W W Wait, labor                      | 26 00  |
| Mike Robicheau, labor                | 13 63  |
| Pitman & Brown, tile                 | 23 82  |
| Wm Reilly, Jr, labor                 | 6 00   |
| Louis Kelly, labor                   | 6 00   |
| Wm G Horton, cement                  | 17 50  |
| Earl Bamford, labor                  | 23 00  |
| Geo B Brown, cement                  | 116 90 |

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|                       |                  |
|-----------------------|------------------|
| Mansur & Damon, labor | 29 66            |
| Robert Spencer, labor | 8 99             |
| Total                 | <hr/> \$2,020 75 |

**Note Payment**

|                         |            |
|-------------------------|------------|
| Notes Paid by Treasurer | \$3,150 00 |
|-------------------------|------------|

**Interest**

|                                  |            |
|----------------------------------|------------|
| Interest paid by Various Parties | \$8,210 50 |
|----------------------------------|------------|

**Sinking Fund**

|                    |            |
|--------------------|------------|
| Sinking Fund I W D | \$5,490 49 |
|--------------------|------------|

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**RECEIPTS AND DISBURSEMENTS FOR THE YEAR****ENDING DECEMBER 31, 1923**

| <b>Receipts</b>    |                   | <b>Disbursements</b> |                   |
|--------------------|-------------------|----------------------|-------------------|
| Cash on hand Jan 1 | \$6,229 00        | Maintenance          | \$10,545 53       |
| Water Rates        | 22,997 28         | Pipe Line            | 193 95            |
| Services           | 282 95            | Services             | 4,309 17          |
| Pipe Line          | 125 00            | Interest             | 8,210 50          |
| Hydrant Appro      | 2,250 00          | Notes                | 3,150 00          |
| Misc Receipts      | 589 31            | Sinking Fund         | 5,490 49          |
| Note Appro         | 3,150 00          | Balance              | 3,723 90          |
|                    | <hr/> \$35,623 54 |                      | <hr/> \$35,623 54 |

**BALANCE SHEET FOR YEAR ENDING DEC. 31, 1923**

|                   |              |                    |              |
|-------------------|--------------|--------------------|--------------|
| Bonds issued      | \$160,000.00 | Engineering        | \$3,350 00   |
| Notes outstanding | 41,300 00    | Land damage        | 3,599 12     |
| Premium on bonds  | 10,412 58    | Pumping station    | 14,425 24    |
| Premium on notes  | 60 25        | Pumps & Machin     | 19,637 65    |
| Appropriations    | 44,424 20    | Storage Basin      | 27,693 59    |
| Misc receipts     | 165 43       | Bull Brook         | 1,778 60     |
| Water rates       | 368,264 59   | Dist Reservoir     | 17,827 56    |
| Filter Appro      | 143 28       | Pipe Line Const    | 137,119 49   |
| Appro note payt   | 23,639 75    | Service Pipe Const | 27,885 87    |
|                   |              | Storehouse         | 178 70       |
|                   |              | Miscel             | 2,834 20     |
|                   |              | Cost of Const      | 256,330 02   |
|                   |              | Int on bonds       | 197,036 70   |
|                   |              | Maint              | 133,037 38   |
|                   |              | Material on hand   | 2,759 15     |
|                   |              | Water rates due    | 5,434 11     |
|                   |              | Services due       | 113 24       |
|                   |              | Miscel bills due   | 240 84       |
|                   |              | Sinking Fund payt  | 49,734 74    |
|                   |              |                    | <hr/>        |
|                   |              |                    | \$644,686 18 |
|                   |              | Balance            | 3,723 90     |
|                   |              |                    | <hr/>        |
|                   | <hr/>        |                    | <hr/>        |
|                   | \$648,410 08 |                    | \$648,410 08 |

**SINKING FUND**

| Receipts     |              | Investments        |              |
|--------------|--------------|--------------------|--------------|
| Appro.       | \$45,917 41  | Ipswich Sav Bank   | \$ 149 38    |
| From profits | 49,734 74    | “ Water Loan       | 58,800 00    |
| From profits | 518 89       | “ El Lt Loan       | 21,900 00    |
| Interest     | 63,026 60    | “ Town Notes       | 49,700 00    |
|              |              | Liberty Bonds      | 22,500 00    |
|              |              | Ill Cent R R bonds | 3,000 00     |
|              |              | First Nat Bank     | 3,148 26     |
| <hr/>        |              | <hr/>              |              |
|              | \$159,197 64 |                    | \$159,197 64 |

**SUPERINTENDENT'S REPORT**

Following is the report for the year ending Dec. 31, 1923.

**MAIN PIPES**

The number of feet of mains laid to date and sizes are as follows:

|         |        |
|---------|--------|
| 14 inch | 1,505  |
| 12 inch | 10,963 |
| 10 inch | 8,830  |
| 8 inch  | 19,085 |
| 6 inch  | 83,270 |
| 4 inch  | 4,924  |
| 3 inch  | 8,028  |
| 2 inch  | 13,646 |
| 1 inch  | 2,070  |

152,321 feet or .28 miles, 4,721 feet

**STREET GATES**

Total number now set

160

## HYDRANTS

Are in good working order, total now set is

|         |     |
|---------|-----|
| Town    | 180 |
| Private | 16  |
| Total   | 196 |

## SERVICE PIPES

There have been added 14 services during the year and 270 feet 2" of pipe laid on Town and 352 feet 5" on private land making a total to Dec. 31, 1923.

| Services  | Town             | Private          | Totals           |
|-----------|------------------|------------------|------------------|
| 1923 1108 | 25,655 ft. 2 in. | 31,170 ft. 1 in. | 56,835 ft. 3 in. |

Total 56,835 ft. 8 in. equals 10 miles 3,664 ft.

The service pipes are cast iron, lead and galvanized iron from  $\frac{3}{4}$ " to 4".

### SYNOPSIS OF THE PUMPING RECORD FOR THE YEAR ENDING DEC. 31, 1923

| Month          | Hrs. Min. | Gallons     | Gallons |
|----------------|-----------|-------------|---------|
| January        | 260 15    | 13,844,700  | 446,603 |
| February       | 249 30    | 13,153,500  | 469,768 |
| March          | 273 30    | 14,365,950  | 463,418 |
| April          | 256 15    | 13,495,275  | 449,842 |
| May            | 284 45    | 14,761,200  | 476,168 |
| June           | 311       | 16,403,475  | 546,782 |
| July           | 323 15    | 16,988,850  | 548,027 |
| August         | 316 15    | 16,746,075  | 540,196 |
| September      | 269 15    | 13,605,150  | 453,505 |
| October        | 241 15    | 11,324,925  | 365,320 |
| November       | 180 45    | 8,356,425   | 278,547 |
| December       | 172       | 8,021,700   | 258,764 |
| Total for year | 3138      | 161,067,225 |         |

Daily average for the year 441,280

Estimated amount of coal used 231-2132 2240 tons.

Largest days pumping June 14th, 983,475 gallons.

Largest week's pumping week of July 15th, 4,610,700 gallons.

### METERS

Total number of meters in use.

| Name        | Sizes |       |        |       |         | Totals |
|-------------|-------|-------|--------|-------|---------|--------|
|             | 3 in. | 2 in. | 1½ in. | 1 in. | 5⁄8 in. |        |
| Crown       | 5     | 10    | 4      | 5     | 38      | 62     |
| Empire      |       |       |        | 1     | 59      | 60     |
| Hersey      |       |       |        | 3     | 32      | 35     |
| Lambert     |       |       |        | 2     | 28      | 30     |
| Niagara     |       |       | 1      |       | 58      | 59     |
| Nash        |       |       |        | 10    | 306     | 316    |
| Worthington |       |       |        | 1     | 11      | 12     |
| Columbia    |       |       |        |       | 2       | 2      |
| Elevator    |       |       |        |       | 2       | 2      |
| Totals      | 5     | 10    | 5      | 22    | 536     | 578    |

WATER DEPARTMENT, TOWN OF IPSWICH  
WILLIAM J. RILEY, TREASURER  
DR.

|                       |                   |
|-----------------------|-------------------|
| Balance January, 1923 | \$6,229 00        |
| To amounts received   |                   |
| Fixture rates         | \$8,430 93        |
| Meter rates           | 13,480 39         |
| Miscellaneous         | 872 26            |
| Construction          | 125 00            |
| Little Neck           | 1,085 96          |
|                       | <hr/> \$23,994 54 |
| Hydrant Appropriation | 2,250 00          |
|                       | <hr/> \$26,244 54 |
|                       | <hr/> \$32,473 54 |

CR.

|                         |                   |
|-------------------------|-------------------|
| By paid:                |                   |
| Commissioners' Orders   | \$20,539 14       |
| Interest                | 8,210 50          |
|                         | <hr/> \$28,749 64 |
| Balance January 1, 1924 | 3,723 90          |
|                         | <hr/> \$32,473 54 |

The Treasurer has the following bills for collection:

|                           |                  |
|---------------------------|------------------|
| Fixtures                  | \$1,196 22       |
| Meters                    | 1,133 27         |
| Little Neck               | 381 00           |
| Miscellaneous             | 354 08           |
|                           | <hr/> \$3,064 57 |
| Meter Commitment, Dec. 31 | 2,723 62         |
|                           | <hr/> \$5,788 19 |

# WATER NOTES AND BONDS

| Owned by                     | Amount    | Rate  | Date of Issue | Matures          | No. |             |
|------------------------------|-----------|-------|---------------|------------------|-----|-------------|
| Lamprecht Brothers           | \$88,000  | 4     | July 1, 1894  | July 1, 1924     | 88  | 1-88        |
| Sinking Fund I W D           | 12,000    | 4     | July 1, 1894  | July 1, 1924     | 12  | 89-100      |
| E P Jose                     | 20,000    | 4     | Jan. 1, 1895  | July 1, 1924     | 20  | 111-130     |
| Sinking Fund I W D           | 10,000    | 4     | Jan. 1, 1895  | Jan. 1, 1927     | 10  | 101-110     |
| Sinking Fund I W D           | 1,000     | 4     | Jan. 1, 1897  | " "              | 1   | 135         |
| N W Harris & Co              | 5,000     | 4     | Jan. 1, 1897  | " "              | 5   | 131-136     |
| Sinking Fund I W D           | 2,000     | 4     | July 1, 1899  | " "              | 2   | 137-138     |
| Sinking Fund I W D           | 3,000     | 4     | July 1, 1900  | " "              | 3   | 144-146     |
| Adams & Company              | 6,000     | 4     | July 1, 1900  | " "              | 6   | 139-143-147 |
| Sinking Fund I W D           | 1,000     | 4     | Dec. 14, 1903 | " "              | 1   | 148         |
| Name not recorded            | 1,000     | 4     | Dec. 17, 1903 | " "              | 1   | 149         |
| Sinking Fund I W D           | 4,000     | 4     | Dec. 31, 1904 | " "              | 4   | 150-153     |
| "                            | 3,000     | 4     | Oct. 21, 1907 | " "              | 3   | 154-156     |
| "                            | 1,000     | 4     | Nov. 19, 1907 | " "              | 1   | 157         |
| "                            | 2,000     | 4     | Dec. 31, 1907 | " "              | 2   | 158-159     |
| "                            | 1,000     | 4     | Nov. 30, 1908 | " "              | 1   | 160         |
| "                            | 3,500     | 4     | Oct. 1, 1910  | 1923 to 1930 inc | 7   | 14-20       |
| Five Cent Savings Bank, Lynn | 1,000     | 4     | Oct. 1, 1910  | 1923 to 1925 inc | 2   | 14-15       |
| Cemetery Trust Funds         | 7,500     | 4     | Oct. 1, 1910  | 1926 to 1940 inc | 15  | 15-30       |
| Sinking Fund I W D           | 2,500     | 4     | Oct. 1, 1913  | \$250 each year  | 1   | 45          |
| "                            | 2,750     | 4     | Dec. 1, 1914  | \$250 each year  | 1   | 68          |
| "                            | 6,800     | 4     | Dec. 1, 1915  | \$400 each year  | 1   | 117         |
| "                            | 3,250     | 4     | May 1, 1916   | \$250 each year  | 1   | 123         |
| F S Moseley & Co             | 14,000    | 4 1/4 | Aug. 15, 1922 | 1923 to 1937     | 15  | 76-89       |
|                              | \$201,300 |       |               |                  |     |             |

## CONSTRUCTION DEPARTMENT

| DR.              |                   |               | CR.               |  |
|------------------|-------------------|---------------|-------------------|--|
| To balance 1922  | \$2,260 25        | By bills paid | \$2,972 34        |  |
| To depreciation  | 1,775 08          | By balance    | 1,159 53          |  |
| To private const | 96 54             |               |                   |  |
|                  | <u>\$4,131 87</u> |               | <u>\$4,131 87</u> |  |

## COST OF CONSTRUCTION

|                        |                     |
|------------------------|---------------------|
| Cost of real estate    | \$8,117 19          |
| Cost of steam plant    | 16,431 18           |
| Cost of electric plant | 10,467 86           |
| Cost of electric lines | 107,949 94          |
|                        | <u>\$142,966 17</u> |

## DEPRECIATION FUND

|                         |                   |                   |
|-------------------------|-------------------|-------------------|
| Amount transferred from | By bills pd renew | \$1,578 92        |
| operat. expenses        | Charged to const  | 1,775 08          |
|                         | <u>\$3,354 00</u> | <u>\$3,354 00</u> |

## NOTE INDEBTEDNESS

|                      |                    |                    |
|----------------------|--------------------|--------------------|
| To notes outstanding | By notes paid      | \$5,550 00         |
| Jan. 1, 1923         | By bal outstanding | 50,750 00          |
|                      | <u>\$56,300 00</u> | <u>\$56,300 00</u> |

# ELECTRIC LIGHT DEPARTMENT

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## CONSTRUCTION EXPENSES

The following bills have been paid for construction during the year 1923.

| Paid to                                | Amount           |
|----------------------------------------|------------------|
| J H Sheppard, labor                    | \$203 61         |
| F C Manthorn, labor                    | 186 03           |
| G C Player, labor                      | 180 24           |
| Wetmore Savage Co, supplies            | 1,205 48         |
| Pettingell Andrews Co, supplies        | 472 02           |
| General Electric Co, supplies          | 163 40           |
| Perkins Carpenter Supply Co, supplies  | 156 96           |
| J J Merrill, supplies                  | 9 98             |
| Maloney Electric Co, transformers      | 170 64           |
| Westinghouse Electric Co, transformers | 113 77           |
| Foster McDonald Co, supplies           | 21 00            |
| Blaisdell Express Co, express          | 6 10             |
| F E Wood, express and freight          | 9 96             |
| Line Material Co, supplies             | 73 15            |
| Total                                  | <hr/> \$2,972 34 |

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**MANAGER'S REPORT**

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Gentlemen :

To the Water and Lighting Commission,

I submit the following report of the receipts and expenditures of the Lighting Plant for the year 1923.

**MAINTENANCE**

| Paid to                | Amount            |
|------------------------|-------------------|
| Edmund Russell, labor  | \$1,962 89        |
| George E. Brown, labor | 1,579 00          |
| J A McLean, labor      | 1,627 31          |
| George L Fall, labor   | 1,717 78          |
| W P Edgerly, labor     | 1,581 06          |
| R B Pickard, labor     | 1,465 81          |
| Fred C Rust, labor     | 1,449 00          |
| Chester Cook, labor    | 1,440 00          |
| Total                  | <hr/> \$12,822 88 |

**FUEL**

| Paid to                 | Amount            |
|-------------------------|-------------------|
| Geo W Pickering Coal Co | \$15,544 13       |
| John A Brown            | 57 60             |
| B & M R R               | 236 35            |
| Edmund Wile             | 1,402 69          |
| Wile Bros.              | 1,351 59          |
| Total                   | <hr/> \$18,592 36 |

## MISCELLANEOUS

|                                   |            |
|-----------------------------------|------------|
| J H Sheppard, labor               | \$1,394 16 |
| F C Manthorn, labor               | 1,226 97   |
| G C Player, labor                 | 1,210 26   |
| C F Chapman & Son, supplies       | 16 65      |
| C S Garrette, supplies            | 95         |
| Anne Jewett, bookkeeper           | 486 00     |
| Ames Iron Works, supplies station | 58 60      |
| Henry K Barnes Co, supplies       | 4 00       |
| F E Wood, express                 | 175 31     |
| C S Tyler, supplies               | 15 25      |
| A G Osborne, oil and waste        | 1,141 82   |
| American Express Co, express      | 25 42      |
| W C Henderson, repairs            | 2 20       |
| J W Goodhue Inc, supplies         | 47 04      |
| Standard Oil Co, gasoline         | 1,037 38   |
| Ipswich Motor Co, auto            | 11 75      |
| Blaisdell's Express Co, express   | 4 55       |
| Wetmore Savage Co, supplies       | 305 19     |
| Mayer & Porter, auto              | 65 92      |
| Manzer & Damon, repairs           | 1 82       |
| J J Merrill, lamps                | 471 34     |
| General Electric Co, supplies     | 7 66       |
| New Eng Tel & Tel Co, telephone   | 46 18      |
| S G Davison, auto                 | 51 60      |
| A I Savory, supplies              | 9 78       |
| Nelson Bourque, labor             | 80         |
| A H Walton, Manager               | 850 00     |
| C E Goodhue, P M, supplies        | 110 35     |
| G A Schofield & Son, printing     | 201 00     |
| Townsend Motor Co, auto           | 20 30      |
| Pettingell Andrews Co, supplies   | 1,107 80   |

## WATER COMMISSIONERS' REPORT

19

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|                                         |             |
|-----------------------------------------|-------------|
| Chas E Stanwood, accounting             | 134 23      |
| R W Davis, auto                         | 54 95       |
| Fred Buzzell, labor                     | 70          |
| G W Knowlton Rubber Co, supplies        | 13 17       |
| Foster McDonald Co, supplies            | 516 73      |
| Municipal Lighting Association, dues    | 10 00       |
| Line Material Co, supplies              | 93 53       |
| Perkins Carpenter Supply Co, supplies   | 5 10        |
| Ipswich Mills, labor                    | 75          |
| Jos King, repairs                       | 10 02       |
| B & M R R, freight                      | 96 00       |
| A H Walton, commissioner                | 100 00      |
| C A Mallard, commissioner               | 100 00      |
| J E Cole, Jr, commissioner              | 100 00      |
| Damon & Damon, insurance                | 233 50      |
| H B McArdle, supplies                   | 67 00       |
| Howard Blake & Son, supplies            | 6 02        |
| G A Schofield, insurance                | 303 75      |
| North Shore Roofing Co, station repairs | 341 00      |
| C W H Moulton Co, station supplies      | 18 50       |
| B B Ward, repairs                       | 2 39        |
| The White Co, auto                      | 14 78       |
| J H Cownie Glove Co, supplies           | 14 85       |
| <hr/>                                   |             |
| Total                                   | \$12,345 02 |

## NOTE PAYMENT

|                             |            |
|-----------------------------|------------|
| Notes paid by the Treasurer | \$5,550 00 |
|-----------------------------|------------|

## INTEREST

|                                            |            |
|--------------------------------------------|------------|
| Interest paid various parties by Treasurer | \$2,318 50 |
|--------------------------------------------|------------|

## JOBGING DEPARTMENT

|                                        |                 |
|----------------------------------------|-----------------|
| Pettingell Andrews Co, supplies        | \$84 24         |
| Wetmore Savage Co, supplies            | 190 00          |
| Perkins Carpenter, Supply Co, supplies | 3 27            |
| Total                                  | <u>\$277 51</u> |

## MAINTENANCE

| DR.                 |                    | CR.                |                    |
|---------------------|--------------------|--------------------|--------------------|
| To bal Jan 1, 1923  | \$14,572 65        | By bills paid      | \$42,181 34        |
| To sale of current  | 40,823 57          | Less old bills due |                    |
| To sale of power    | 4,000 00           | Jan. 1, 1923       | 5,511 71           |
| Rent of poles       | 533 60             | Due rent of poles  |                    |
| Rent of gasoline    | 954 30             | Jan. 1, 1923       | 262 40             |
| Insurance dividend  | 94 00              | Notes paid         | 5,550 00           |
| To miscel receipts  | 253 01             | Interest paid      | 2,318 50           |
| To amount due cur   | 7,262 76           | Depreciation paid  | 3,354 00           |
| To miscel bills due | 73 51              | Coal on hand       |                    |
| To coal on hand     | 3,613 36           | Jan. 1, 1923       | 960 40             |
| Reed street lights  | 11,137 00          | Balance            | 23,179 41          |
|                     | <u>\$83,317 76</u> |                    | <u>\$83,317 76</u> |

## JOBGING DEPARTMENT

| DR.               |            | CR.                  |            |
|-------------------|------------|----------------------|------------|
| To bal profits to |            | By bills paid 1923   | \$277 51   |
| Jan. 1, 1923      | \$3,618 59 | Bal in favor of dept |            |
| To material       | 272 41     | Jan. 1, 1924         | 3,644 93   |
| To bills due      | 31 44      |                      |            |
|                   | <hr/>      |                      | <hr/>      |
|                   | \$3,922 44 |                      | \$3,922 44 |

# ELECTRIC LIGHT LOAN

| Held by                 | Amount  | Rate                          | Date of Issue |          | No. Notes | Maturities      |
|-------------------------|---------|-------------------------------|---------------|----------|-----------|-----------------|
| Chelsea Savings Bank    | \$3,000 | 4                             | Oct.          | 1, 1903  | 3 notes   | 1924-1926       |
| Malden Savings Bank     | 2,000   | 4                             | Oct.          | 1, 1903  | 2 notes   | 1927-1928       |
| Sinking Fund I W D      | 3,000   | 4                             | Oct.          | 1, 1903  | 3 notes   | 1930-1932       |
| Holliston Savings Bank  | 2,000   | 4                             | Dec.          | 15, 1904 | 3 notes   | 1923-1925       |
| State of Mass.          | 4,000   | 4                             | May           | 1, 1905  | 4 notes   | 1926-1929       |
| Sinking Fund I W D      | 2,000   | 4                             | Dec.          | 15, 1906 | 2 notes   | 1930-1931       |
| Cemetery Trust Fund     | 2,000   | 4                             | June          | 15, 1907 | 2 notes   | 1932-1933       |
| North Ave. Savings Bank | 2,000   | 4                             | June          | 30, 1908 | 2 notes   | 1934-1935       |
| Malden Savings Bank     | 2,000   | 4                             | June          | 15, 1909 | 2 notes   | 1936-1937       |
| Sinking Fund I W D      | 2,000   | 4                             | June          | 30, 1910 | 4 notes   | 1931-1934       |
| Sinking Fund I W D      | 3,500   | 4                             | Oct.          | 1, 1910  | 7 notes   | 1924-1930       |
| Ipswich Savings Bank    | 2,750   | 4                             | Dec.          | 30, 1910 | 11 notes  | 1924-1934       |
| Sinking Fund I W D      | 900     | 4                             | June          | 29, 1912 | 1 note    | \$100 each year |
| Geo. A. Schofield       | 1,100   | 4                             | June          | 30, 1914 | 1 note    | \$100 each year |
| Sinking Fund I W D      | 1,000   | 4                             | June          | 30, 1913 | 1 note    | \$100 each year |
| "                       | 1,100   | 4                             | June          | 30, 1914 | 1 note    | \$100 each year |
| "                       | 1,200   | 4                             | June          | 30, 1915 | 1 note    | \$100 each year |
| "                       | 1,300   | 4                             | June          | 30, 1916 | 1 note    | \$100 each year |
| "                       | 1,400   | 4                             | June          | 30, 1917 | 1 note    | \$100 each year |
| "                       | 1,500   | 4                             | June          | 30, 1918 | 1 note    | \$100 each year |
| Ipswich Savings Bank    | 4,000   | 5                             | July          | 1, 1919  | 8 notes   | 1924-1931       |
| Sinking Fund I W D      | 3,000   | 4                             | Dec.          | 15, 1921 | 6 notes   | 1924-1929       |
| E. E. Currier           | 4,000   | 4 <sup>3</sup> / <sub>4</sub> | Dec.          | 4, 1922  | 4 notes   | 1924-1927       |

\$50,750

**ELECTRIC LIGHT DEPARTMENT, TOWN OF IPSWICH**

WILLIAM J. RILEY, Treasurer.

DR.

CR.

| To amounts received                |             | By paid         |             |
|------------------------------------|-------------|-----------------|-------------|
| Commercial Light                   | \$32,516 92 | Orders          | \$47,010 11 |
| Prepayments                        | 301 50      | Notes           | 5,550 00    |
| Town Buildings                     | 757 75      | Interest        | 2,318 50    |
| Jobbing                            | 3 27        |                 |             |
| Power                              | 7,199 13    |                 |             |
| Miscellaneous                      | 6,248 86    |                 |             |
| Street Lighting Ap-<br>propriation | 11,137 00   |                 |             |
|                                    | <hr/>       |                 | <hr/>       |
|                                    | \$58,164 43 |                 | \$54,878 61 |
| Balance January                    |             | Balance Jan. 1, |             |
| 1, 1923                            | 5,370 58    | 1924            | 8,656 40    |
|                                    | <hr/>       |                 | <hr/>       |
|                                    | \$63,535 01 |                 | \$63,535 01 |

The Treasurer has the following bills for collection:

|                           |            |            |
|---------------------------|------------|------------|
| Commercial Light          | \$1,828 20 |            |
| Town Buildings            | 50         |            |
| Power                     | 132 47     |            |
| Miscellaneous             | 94 25      |            |
|                           | <hr/>      | \$2,055 42 |
| Commitment, Dec. 30, 1923 |            | 5,312 29   |
|                           |            | <hr/>      |
|                           |            | \$7,367 71 |

### MANAGER'S REPORT

I would recommend the Town appropriate \$10,834 for street lights.

The following table will show the number of meters installed and the increased amount of sales for the last year.

| Year | No. of Meters | Sale of current and<br>power |
|------|---------------|------------------------------|
| 1921 | 892           | \$35,938.17                  |
| 1922 | 984           | 41,246.53                    |
| 1923 | 1,084         | 45,829.97                    |

Next table will show the output at the Station and the distribution of same.

|                                      |         |
|--------------------------------------|---------|
| Total K W generated                  | 618,360 |
| Total K W accounted Commercial Light | 269,571 |
| Total K W accounted Power            | 128,972 |
| Total K W accounted Street Lights    | 95,000  |
| Total K W accounted Auxiliary Lights | 8,880   |
| Total K W accounted for              | 502,423 |
| Total K W unaccounted for            | 115,937 |
| Total K W generated                  | 618,360 |
| Loss .187%                           |         |

Your attention is called to the increase of electricity generated and the number of meters set the last year. It is apparent from the constantly increasing demand upon the sta-

tion that steps should be taken to meet that demand. You will note the increase in the commercial lighting the past year which comes on the peak of the load. If this should continue, and I believe it will, in both light and power, and as our source of supply has practically reached the maximum rating of our large unit, I think some attention should be given to this question.

ARTHUR H. WALTON, Manager.

**COMMISSIONER'S REPORT**

To the Citizens of Ipswich:

The Municipal Light and Water Commissioners submit their annual report for the year ending December 31, 1923.

**WATER DEPARTMENT**

The expenditures for the year 1924 are estimated as follows:

|                      |             |
|----------------------|-------------|
| For interest payment | \$5,482.00  |
| For general expenses | 11,000.00   |
| For hydrant service  | 2,250.00    |
|                      | <hr/>       |
|                      | \$18,732.00 |

The Board recommends the amount for hydrant service be raised and appropriated from the tax levy, the balance be taken from the earnings of the Water Department.

We recommend no appropriation be made for the Sinking Fund.

In submitting our report we desire to bring to your attention some thought and consideration to our water supply. As you all know the conditions that existed last year in our shortage of water, we have given much time and study to the question of more storage. In view of the fact that we are having a general survey and of costs of every proposition available in connection with our present storage basin, we are not in a position to make any recommendations at this time as the result of the survey and costs will not be available.

We have rebuilt the dam on Bull Brook enabling us to

use the water at any time with our present supply. It is the sentiment of the Commission that some thought be taken, not only for the present, but for a future supply, and as soon as a report of the survey, which is in progress, is duly received, a recommendation will be submitted for your approval.

We recommend that an appropriation be set aside from the earnings of the Water Department each year as a depreciation fund, the amount to be determined by the Water and Light Commissioners.

We would recommend that all water services be metered. We believe that by so doing much wasting of water will be checked.

## ELECTRIC LIGHT REPORT

The Board recommends that the Town appropriate for street lighting \$10,834.

|                      |             |
|----------------------|-------------|
| 807 lamps at \$12.00 | \$9,684.00  |
| 23 lamps at 50.00    | 1,150.00    |
|                      | <hr/>       |
|                      | \$10,834.00 |

We would recommend no appropriation be made to the Electric Light Department for Town buildings as the various departments include in their budgets recommendations for the same.

We would recommend that the Electric Light Commissioners be authorized to use any unexpended balance in the operating account as they deem fit.

In confirming the report of the Manager in the increase of meter installation for Light and Power the last year we realize we are nearing the capacity of our large unit. The Department has been considering the necessity of providing for the same, but is still unable to make a recommendation as to just what should be done to provide for the future demands of the Town. We are obliged to run our large unit 18 hours each day and we believe that some auxiliary unit should be available as a standby.

ARTHUR H. WALTON,  
CHARLES A. MALLARD,  
J. E. COLE, JR.,

Water and Light Commissioners.

February 1, 1924.

**AUDITOR'S STATEMENT**

This is to certify that I have examined the books and accounts of the Water and Electric Light Department and of the Treasurer of the Sinking Fund and find them correct.

FREDERICK S. WITHAM, Auditor.

Ipswich, January 10, 1924.







**Town of Ipswich.**

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**ANNUAL REPORT**

OF THE

**SCHOOL COMMITTEE**



**FOR THE YEAR**

**1923**

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Charles G. Hull, Printer  
No. 8 Cogswell Street, Ipswich, Mass.  
1924.



## School Committee.

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|                              |              |      |
|------------------------------|--------------|------|
| MARY U. JOHNSON .....        | Term Expires | 1924 |
| RALPH W. BURNHAM.....        | " "          | 1924 |
| CARROLL PERRY.....           | " "          | 1924 |
| DR. GEORGE E. MacARTHUR..... | " "          | 1925 |
| FRANCIS WADE .....           | " "          | 1926 |
| CHARLES L. LOVELL .....      | " "          | 1926 |

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## Organization.

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|                              |                    |
|------------------------------|--------------------|
| Dr. George E. MacArthur..... | Chairman           |
| George W. Tozer.....         | Clerk              |
| Dr. George E. MacArthur..... | School Physician   |
| Martha J. Stewart, R. N..... | School Nurse       |
| George W. Tozer.....         | Attendance Officer |

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|                       |                                     |
|-----------------------|-------------------------------------|
| Joseph I. Horton..... | Superintendent and Purchasing Agent |
| Office.....           | Manning School Building             |
| Office Hours.....     | School Days from 3.30 to 5.00       |

## EDUCATION.

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### General Expenses.

|                                        |           |
|----------------------------------------|-----------|
| Joseph I Horton, superintendent        | \$2955 00 |
| Geo W Tozer, clerk                     | 400 00    |
| Geo W Tozer, Truant officer            | 300 00    |
| J H Lakeman, P M, postage and box rent | 6 93      |
| Chas E Goodhue, P M, " "               | 23 58     |
| The Globe Newspaper Co, adv            | 12 60     |
| Chas G Hull, printing report           | 374 50    |
| Chas G Hull, printing                  | 32 50     |
| Geo A Schofield & Son, "               | 153 60    |
| B L Goss, "                            | 2 25      |
| Salem Evening News, adv                | 4 00      |
| New England T & T Co, telephones       | 174 00    |
| Joseph I Horton, car fares             | 49 49     |
| D A Grady, auto hire                   | 27 75     |
| Geo W Tozer, taking census             | 100 00    |
| Geo E MacArthur, physician             | 500 00    |
| E M Poitevin, Inc, supplies            | 48 27     |
| Blaisdell's Express, express           | 6 05      |
| The Three Millers, supplies            | 13 62     |
| American Railway Ex Co, express        | 11 04     |

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|                                |         |
|--------------------------------|---------|
| Standard Elec Time Co, repairs | 10 16   |
| Chas N Smart, supplies         | 6 00    |
|                                | <hr/>   |
|                                | 5211 34 |

**Teachers' Salaries.***(Day School.)*

|                       |           |
|-----------------------|-----------|
| Ralph C Whipple,      | \$1546 00 |
| Helen J Blodgett      | 1500 00   |
| E Margaret Allen      | 1350 00   |
| Helen N Damon         | 1450 00   |
| Theresa R Whittemore  | 930 00    |
| Elizabeth C Ferguson  | 1248 00   |
| Elizabeth V C Forrest | 500 00    |
| A Erma Brown          | 480 00    |
| Robert D Conary       | 1880 00   |
| Katherine F Sullivan  | 1600 00   |
| Abby L Smith          | 1333 50   |
| Leroy W Jackman       | 780 00    |
| Mary D Hamlin         | 725 00    |
| Gertrude R Sheppard   | 1100 00   |
| Addie S Cook          | 440 00    |
| Marion E Brown        | 1200 00   |
| M Gretchen Hamilton   | 1140 00   |
| Marian A Whelan       | 660 00    |
| Lucy Ardell Kimball   | 1106 88   |
| Elizabeth C Smith     | 500 00    |
| Adeline A Moulton     | 440 00    |
| Ruth C Duncan         | 440 00    |

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|                    |         |
|--------------------|---------|
| Annie P Wade       | 660 00  |
| Constance Brady    | 1000 00 |
| Hazel M Weare      | 1115 00 |
| Dorothy Darling    | 595 00  |
| Amy Stanford       | 1000 00 |
| Anne E Friend      | 924 00  |
| A Pauline Charles  | 1068 00 |
| Althine L Hodgkins | 1200 00 |
| Margaret T Reilly  | 1000 00 |
| Grace A Bowlen     | 1172 75 |
| Frances P Trussell | 1100 00 |
| Ruth F Joyce       | 1020 00 |
| Ethel M Archer     | 1070 00 |
| Alice D Moran      | 1140 00 |
| Sarah G Houghton   | 1080 00 |
| Sara Abbott        | 660 00  |
| Ruth A Lord        | 1323 00 |
| Lena J Atherley    | 1133 50 |
| Belle D Rogers     | 1100 00 |
| Abby Fellows       | 1100 00 |
| Nellie T Smith     | 1398 75 |
| Lydia S Harris     | 770 00  |
| Carrie B Ladd      | 1000 00 |
| Augusta A Grenache | 1144 25 |
| Winnifred Millard  | 1147 13 |
| Martha J Stewart   | 1000 00 |
| Arthur H Tozer     | 900 00  |
| Arthur W Gould     | 1535 53 |
| Emma A Knights     | 409 50  |
| Elizabeth C Weare  | 420 00  |
| Mary C Goodwin     | 440 00  |
| M Lucia Waite      | 440 00  |
| Mildred M Parker   | 27 50   |

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|                   |           |
|-------------------|-----------|
| Julia E McLaren   | 192 50    |
| Ethel M Trask     | 101 50    |
| Maude M Whipple   | 364 00    |
| Hilda M Schofield | 38 00     |
| Lauretta A Wade   | 52 00     |
| Louise Grant      | 34 00     |
| Edith M Barrows   | 216 00    |
| Hester Martel     | 24 00     |
| Isabel G Merson   | 4 00      |
| Grace Mansfield   | 4 00      |
| Hattie W Brown    | 40 00     |
|                   | <hr/>     |
|                   | 54,513 29 |

**Teachers' Salaries.***(Evening School.)*

|                      |        |
|----------------------|--------|
| Katherine F Sullivan | 42 00  |
| Nellie T Smith       | 42 00  |
| A Erma Brown         | 34 00  |
| Amy Stanford         | 36 00  |
| Ruth C Duncan        | 20 00  |
| Ethelinda Tucker     | 3 00   |
| Katherine Reddy      | 2 00   |
|                      | <hr/>  |
|                      | 179 00 |

**Text Books and Supplies.**

|                          |        |
|--------------------------|--------|
| F M Ambrose & Co         | 102 77 |
| D C Heath & Co           | 246 76 |
| Little, Brown & Co       | 96 25  |
| The Arlo Pub Co          | 23 20  |
| Allyn & Bacon            | 61 15  |
| Edward E Babb & Co       | 835 83 |
| Ginn & Co                | 390 95 |
| Houghton Mifflin Co      | 220 64 |
| American Book Co         | 103 55 |
| Manifold Supplies        | 10 50  |
| The Bruce Pub Co         | 32 74  |
| The Macmillan Co         | 26 12  |
| The Pub School Pub Co    | 22 16  |
| Mass Audubon Society     | 12 00  |
| Neostyle Sales Agency    | 85 91  |
| Regents' Pub Co          | 2 40   |
| Lyons & Carnahan         | 5 75   |
| Barnes & Noble Inc       | 126 90 |
| Dowling School Supply Co | 384 05 |
| Boston Paper Board Co    | 110 00 |
| Kenney Bros & Wolkins    | 129 95 |
| Harris & Gilpatric       | 194 75 |
| J L Hammett Co           | 437 95 |
| John Carter & Co         | 25 00  |
| Milton Bradley Co        | 24 45  |
| Geo P Brown & Co         | 30 50  |
| Dennison Mfg Co          | 6 58   |
| Canney Lumber Co         | 27 45  |
| J B Hunter               | 1 16   |
| Pitman & Brown Co        | 59 67  |

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|                                |        |
|--------------------------------|--------|
| Doubleday, Page & Co           | 3 00   |
| The Bobs Merrill Co            | 65     |
| National Geographic Society    | 9 00   |
| John Wiley & Sons Co           | 4 74   |
| Yale University Press          | 1 20   |
| McGraw-Hill Book Co            | 2 55   |
| The Gregg Pub Co               | 18 35  |
| Dept of Public Instruction N J | 50     |
| F J Barnard & Co               | 189 81 |
| The Literary Digest            | 12 00  |
| J B Lippincott Co              | 1 90   |
| The Outlook Co                 | 25 80  |
| Supt of Documents              | 40     |
| Teachers' College              | 9 80   |
| Laidlaw Bros, Inc              | 70     |
| Asia Pub Co                    | 5 00   |
| N O Wilhelm                    | 12 00  |
| Ernst Hermann                  | 15 15  |
| Russell Sage Foundation        | 10 00  |
| University of Chicago          | 14 40  |
| Chas S Garrett                 | 17 15  |
| Hiller Co                      | 40 34  |
| N J Bolles                     | 51 82  |
| Wm G Horton                    | 2 50   |
| C S Tyler                      | 7 26   |
| Newman's Dept Store            | 13 89  |
| Marcorelle Bros                | 56     |
| American Railway Ex Co         | 3 76   |
| F E Wood                       | 45 95  |
| George Tibbetts                | 11 00  |
| The Three Millers              | 13 75  |
| Oliver Ditson Co               | 127 87 |
| W M Welch Mfg Co               | 16 50  |

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|                             |           |
|-----------------------------|-----------|
| Burroughs Adding Machine Co | 411 60    |
| Eimer & Amend               | 66 55     |
| Angus I Savory              | 12 10     |
| James W. Brine Co           | 90 92     |
| Wright & Ditson             | 121 12    |
| A E Martell Co              | 77 66     |
| Henry S Spaulding           | 45        |
| Hayden Costume Co           | 6 37      |
| Zaner & Bloser Co           | 82 50     |
| H D Foss & Co, Inc          | 2 52      |
| F C Sheldon Slate Co        | 79 94     |
| Blaisdell's Express         | 2 55      |
| Royal Typewriter Co         | 6 00      |
| Remington Typewriter Co     | 130 25    |
| Underwood Typewriter Co     | 30 00     |
| Chas J Wright               | 3 00      |
| Brainard J Conley           | 3 90      |
| Ipswich Mills               | 4 50      |
| Kee Lox Mfg Co              | 6 00      |
|                             | <hr/>     |
|                             | • 5664 33 |

### Tuition.

|                              |        |
|------------------------------|--------|
| City of Beverly, School Dept | 306 00 |
|                              | <hr/>  |
|                              | 306 00 |

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**Transportation.**

|                   |          |
|-------------------|----------|
| Walter K. Chapman | 405 00   |
| Est Edmund Wile   | 470 00   |
| D A Grady         | 1490 00  |
| W E Garrette, Jr  | 725 00   |
| F E Wood          | 160 00   |
|                   | <hr/>    |
|                   | 3,250 00 |

**Support of Truants.**

|                 |        |
|-----------------|--------|
| County of Essex | 209 14 |
|                 | <hr/>  |
|                 | 209 14 |

**Janitor Service.**

|                      |         |
|----------------------|---------|
| Geo W Tozer          | 400 00  |
| Fred B Saunders      | 1300 00 |
| John S Kimball       | 880 00  |
| I E B Perkins        | 450 00  |
| Mary E Saunders      | 200 00  |
| William J Wallace    | 210 00  |
| William F Rutherford | 150 00  |
| Ella M Wells         | 80 00   |
|                      | <hr/>   |
|                      | 3670 00 |

### Fuel and Light.

|                             |         |
|-----------------------------|---------|
| Coastwise Coal Co           | 1247 08 |
| Chas L Lovell               | 590 54  |
| New England Coal & Coke Co  | 420 51  |
| Lathrop Bros                | 375 10  |
| A H Peatfield               | 174 09  |
| George Fall                 | 83 28   |
| Appleton Farms              | 82      |
| Roger A Heard               | 6 00    |
| Boston & Maine R R, freight | 1533 55 |
| Est Edmund Wile, cartage    | 306 60  |
| Samuel C Gordon, cartage    | 102 76  |
| D S Perley                  | 5 00    |
| N A Wells, labor            | 2 00    |
| Wm E Sturgis                | 12 00   |
| A F Saunders                | 6 00    |
| H M Saunders                | 4 87    |
| R D Hills                   | 6 00    |
| E W Smith                   | 10 00   |
| John Magania                | 12 00   |
| Charles Gwinn               | 6 50    |
| Edmund Kelley               | 12 50   |
| Louis Kelley                | 11 50   |
| John Douglas                | 12 00   |
| Philip Ewing                | 15 50   |
| Konstanty Winzin            | 6 00    |
| Russell's Lunch, meals      | 3 35    |
| Electric Light Dept         | 256 67  |
| Ipswich Gaslight Co         | 50 25   |

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 5,353 65

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**Buildings and Grounds.**

|                                 |        |
|---------------------------------|--------|
| Arthur W Gould, carpentry       | 704 89 |
| Wm H Cann                   "   | 7 50   |
| Manzer & Damon           "      | 1 93   |
| R L Purinton           plumbing | 113 09 |
| A J Brennan               "     | 385 87 |
| George Hayes             "      | 2 50   |
| Geo H Clapp           painting  | 3 00   |
| Austin L Lord       masonry     | 853 92 |
| Fuller Brush Co   brushes       | 8 10   |
| John W Goodhue Corp, supplies   | 140 10 |
| Walworth Mfg Co                 | 5 49   |
| Samuel C Gordon, trucking       | 66 50  |
| Canney Lumber Co, lumber        | 44 17  |
| C F Chapman & Son, supplies     | 8 76   |
| Mass State Prison       "       | 15 65  |
| Philip Ewing, labor             | 2 00   |
| Angus I Savory, supplies        | 50     |
| Joseph A King, repairs          | 8 00   |
| George Tibbetts, trucking       | 2 25   |
| American Banner Co, supplies    | 1 00   |
| Standard Gil Co of N Y,   "     | 35 18  |
| J S Jaslovich, cleaning vaults  | 25 00  |
| Frank R Schaller, tuning pianos | 18 00  |
| Howard Blake & Son, supplies    | 2 30   |
| John S Kimball, labor           | 17 00  |
| Masury-Young Co, supplies       | 16 65  |
| The L B Philbrick Co,   "       | 15 60  |
| J J Merrill,               "    | 18 18  |
| J L Hammett Co,           "     | 1 63   |
| Arthur C Damon,         "       | 7 50   |

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|                               |          |
|-------------------------------|----------|
| Henry S Spaulding, services   | 148 87   |
| A F Foote, comm'r, inspection | 2 00     |
| Water Dept, water             | 525 90   |
|                               | <hr/>    |
|                               | 3,209 03 |

### Furniture and Furnishings.

|                                 |        |
|---------------------------------|--------|
| Frank J Jameson, supplies       | 261 96 |
| Smith & Russell "               | 5 00   |
| Wm E Poole, repairs             | 11 00  |
| Kenney Bros & Wolkins, supplies | 253 00 |
| Allen Shade Holder Co, "        | 43 82  |
| J L Hammett Co, "               | 38 50  |
| John F Wippich, repairs         | 1 25   |
|                                 | <hr/>  |
|                                 | 614 53 |

### Miscellaneous.

|                                       |           |
|---------------------------------------|-----------|
| G A Barker, insurance                 | 14 80     |
| Damon & Damon, "                      | 46 32     |
| Martin Diploma Co, diplomas           | 49 60     |
| Geo A Schofield & Son, printing       | 50 00     |
| Chas Ingham, services                 | 25 00     |
| Herbert W Mason, cash paid for prizes | 20 00     |
|                                       | <hr/>     |
|                                       | 205 72    |
| Total expenditures                    | 82,386 03 |
| Unexpended balance                    | 1 22      |
|                                       | <hr/>     |
|                                       | 82,387 25 |

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|                                 |           |           |
|---------------------------------|-----------|-----------|
| Appropriation                   | 82,000 00 |           |
| Appropriation unpaid 1922 bills | 386 12    |           |
| Balance from 1922               | 1 13      |           |
|                                 |           | 82,387 25 |

**Receipts for the year have been as follows:**

|                                  |            |
|----------------------------------|------------|
| Com of Massachusetts, Income Tax | \$8550 00  |
| “ “ Vocational Education         | 70 88      |
| “ “ Tuition                      | 36 25      |
| Town of Rowley, Tuition          | 4058 18    |
| Sale of Portable School House    | 500 00     |
| Insurance refunds                | 49 40      |
| Telephone refunds                | 51 57      |
| Sale of supplies                 | 91 41      |
| Freight refund                   | 6 03       |
|                                  | <hr/>      |
|                                  | \$13413 72 |

## REPORT OF THE SCHOOL COMMITTEE.

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To the Citizens of the Town of Ipswich:---

The Committee in presenting their annual report, desire to bring to your attention and careful consideration the emphatic need of increased school accommodations. With one exception all of the rooms of the system have as many pupils as can be accommodated, and the prospect of an increased attendance next year brings to us the problem of where to house them.

By the acquisition of the property on Green St. by the town, it seems an opportune time to plan the erection of a new High and Junior High School building of sufficient capacity to attend to the needs of the pupils for some years to come. The cost of erecting such a building will never be any less, and with the material which is already on the property, would be considerably less than if everything had to be obtained at first hand. The enrolment in the High School is over 200 which is the largest in the history of the school. By the resignation of Miss Whittemore from the Commercial Department, the school has lost a very efficient teacher, but her place has been very ably filled by Miss Erma Brown, a graduate of Boston University. One new teacher was added to the faculty in September. Miss Elizabeth Forrest, who fills the position of teacher of History

is exceptionally good, and in fact the whole force is doing excellent work.

In the grades eight teachers resigned in September, some to accept other positions at higher salaries, and others for other reasons. We think that with few exceptions all the teachers in the elementary schools are doing fine work.

We have disposed of the Portable Building at private sale at a very fair price. It has served its purpose very acceptably and we think the cost to the town has been very reasonable.

New areas have been built around the basement windows of the Winthrop Building, which was an absolute necessity in order to prevent water running in and ruining the sills.

During the National Education Week a regular session of the day schools was held one evening in all the buildings that had facilities for lighting, and the very large attendance of parents and friends testified to the interest that they had in the work of their children. By holding the evening session it was made possible for those who are employed during the hours of the regular sessions of the school, to visit and inspect the work of their children. The rooms were all crowded with visitors, and the pupils and parents both were enthusiastic over the affair. We can only wish that those parents who are not employed in the day time would visit our schools more frequently and thus encourage both teacher and pupil.

In December Mr. Herbert W. Mason resigned as Chairman of the School Board and also from the Committee, owing to removal to Philadelphia. His place was filled on the Board by the appointment of Rev. Carroll Perry, at a joint meeting of the School Committee and the Selectmen as required by law.

There is a very great necessity of making a number of repairs this coming year, especially in the Manning Building. The floors in this building are literally worn out, and unless one or two new ones are laid it may result in a bill

for damages being brought against the town on account of injuries resulting from the splintering of the wood. These floors have been in use ever since the building was erected in 1874, and it seems to us that they have outlived their usefulness.

We would call attention to the necessity of having an appropriation large enough to allow an increase in the salaries of some of the teachers. We may have convenient and well arranged buildings, but the skill, energy and inspiration of the teachers are very necessary in making the schools what they are. Therefore it is not unreasonable to ask for a sufficient appropriation that we may be able to obtain the best there is, and to retain the best we have. Remember that the children of today are the citizens of tomorrow, and upon the sort of training which they receive at the hands of the school authorities, will result the welfare of the town in the future.

We would refer you to the report of the Superintendent and school officials for a more detailed account of the affairs of the school system.

### Budget for 1924.

|                       |            |
|-----------------------|------------|
| General Control       | \$ 5250 00 |
| Teachers' Salaries    | 60000 00   |
| Evening School        | 650 00     |
| Text Books & Supplies | 6000 00    |
| Tuition               | 400 00     |
| Transportation        | 3500 00    |
| Support of Truants    | 210 00     |
| Janitors              | 3675 00    |
| Fuel & Light          | 5000 00    |

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|                         |            |
|-------------------------|------------|
| Buildings & Grounds     | 6000 00    |
| Furniture & Furnishings | 1500 00    |
| Insurance               | 500 00     |
| Miscellaneous           | 300 00     |
|                         | <hr/>      |
| Total                   | \$92985 00 |

Respectfully Submitted,

DR. GEORGE E. MacARTHUR, Chairman  
RALPH W. BURNHAM  
MARY U. JOHNSON  
FRANCIS WADE  
CHARLES L. LOVELL  
CARROLL PERRY

School Committee of Ipswich.

## REPORT OF THE SPECIAL COMMITTEE ON INCREASED SCHOOL ACCOMMODATIONS.

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To the Citizens of the Town of Ipswich:---

At the Annual Town Meeting last March, the School Committee was made a special committee to investigate and report upon some plan for securing additional school accommodations.

As a result of that action the Committee entered into a general discussion of the matter, viewed it from many different angles, and weighed all points carefully, before committing themselves to any definite plan. Several suggestions have been made, and each one carefully considered.

In the first place, it is absolutely necessary to have more room for the proper housing of the nearly 1400 pupils which we have at present, and that room can only be secured by the erection of a suitable building. As many of you know the buildings, with one exception, are crowded to capacity. Not only that, but some of them have been in use for so many years that they are in a state that will require many repairs.

The Committee is a unit in recommending the erection of a building on the Green St. property, of sufficient size to accommodate the pupils of the High and Junior High Schools for some years to come. We think that a modern building with

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an assembly hall and other requisites, erected at that point would solve our housing problems for at least twenty years. In case that is done it will give us room at the central plant to allow the transfer of the pupils of the Payne, Warren St., Denison, Wainwright and Cogswell buildings.

This would be an advantage in many ways. The High and Junior High would be under the supervision of one person, who would control all matters pertaining to that building, and the centralization of the remaining grades would result in increased efficiency for all.

We therefore strongly urge the citizens to vote in favor of having plans drawn for a building of at least twenty rooms on the property before mentioned, and to immediately commence the erection of the same.

Respectfully Submitted,

DR. GEORGE E. MacARTHUR, Chairman  
RALPH W. BURNHAM  
MARY U. JOHNSON  
FRANCIS WADE  
CHARLES L. LOVELL  
CARROLL PERRY

School Committee of Ipswich.

Distribution of Pupils In the Ipswich Schools By Grades and Ages.

| GRADE | AGES |     |     |     |     |     |     |     |    |    |    |    |    |    |    |    |      | TOTAL |
|-------|------|-----|-----|-----|-----|-----|-----|-----|----|----|----|----|----|----|----|----|------|-------|
|       | 5    | 6   | 7   | 8   | 9   | 10  | 11  | 12  | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |      |       |
| 1     | 54   | 107 | 50  | 4   | 4   | 2   |     | 1   |    |    | 1  |    |    |    |    |    | 223  |       |
| 2     |      | 26  | 81  | 41  | 13  | 3   | 1   |     |    |    |    |    |    |    |    |    | 165  |       |
| 3     |      | 1   | 35  | 59  | 53  | 35  | 9   | 3   |    |    |    |    |    |    |    |    | 195  |       |
| 4     |      |     | 2   | 24  | 40  | 28  | 19  | 15  | 2  |    |    |    |    |    |    |    | 130  |       |
| 5     |      |     |     | 1   | 31  | 41  | 34  | 11  | 8  |    | 1  |    |    |    |    |    | 127  |       |
| 6     |      |     |     |     | 4   | 30  | 37  | 18  | 25 | 8  | 5  |    |    |    |    |    | 127  |       |
| 7     |      |     |     |     |     | 5   | 33  | 29  | 21 | 13 | 6  | 2  | 1  |    |    |    | 110  |       |
| 8     |      |     |     |     |     |     | 8   | 30  | 21 | 27 | 14 | 3  | 1  |    |    |    | 104  |       |
| 9     |      |     |     |     |     |     |     |     | 5  | 24 | 20 | 12 | 3  |    |    |    | 76   |       |
| 10    |      |     |     |     |     |     |     |     |    | 10 | 23 | 18 | 6  | 2  |    |    | 60   |       |
| 11    |      |     |     |     |     |     |     |     |    | 2  | 9  | 14 | 6  | 1  | 1  |    | 33   |       |
| 12    |      |     |     |     |     |     |     |     |    |    | 2  | 4  | 15 | 3  | 2  | 2  | 28   |       |
| 13    |      |     |     |     |     |     |     |     |    |    |    |    |    |    |    |    |      |       |
| 54    | 54   | 134 | 168 | 129 | 145 | 144 | 141 | 112 | 90 | 84 | 81 | 53 | 32 | 6  | 3  | 2  | 1378 |       |

# ENROLLMENT OF PUPILS IN THE DIFFERENT GRADES FROM 1916 TO 1923.

| Grade           | 1916 | 1917 | 1918 | 1919 | 1920 | 1921 | 1922 | 1923            |
|-----------------|------|------|------|------|------|------|------|-----------------|
| I.              | 130  | 164  | 161  | 180  | 210  | 212  | 198  | 223             |
| II.             | 117  | 121  | 144  | 159  | 201  | 199  | 184  | 165             |
| III.            | 123  | 110  | 117  | 127  | 140  | 144  | 174  | 195             |
| IV.             | 87   | 114  | 120  | 83   | 130  | 136  | 147  | 130             |
| V.              | 81   | 80   | 104  | 133  | 107  | 166  | 134  | 127             |
| VI.             | 65   | 93   | 75   | 94   | 134  | 111  | 148  | 127             |
| VII.            | 77   | 60   | 63   | 82   | 90   | 117  | 131  | 110             |
| VIII.           | 66   | 68   | 49   | 53   | 55   | 59   | 87   | 104             |
| IX.             | 80   | 80   | 75   | 64   | 52   | 69   | 71   | 76              |
| X.              | 58   | 43   | 37   | 39   | 47   | 37   | 52   | 60              |
| XI.             | 37   | 36   | 27   | 32   | 25   | 33   | 32   | 33              |
| XII.            | 34   | 27   | 28   | 26   | 25   | 21   | 32   | 28              |
| Post Graduate   |      |      |      |      | 3    | 3    |      |                 |
| Totals          | 975  | 996  | 1000 | 1072 | 1219 | 1307 | 1390 | 1378            |
| Annual Increase |      | 21   | 4    | 72   | 147  | 88   | 83   | <sup>*</sup> 12 |

<sup>\*</sup>Decrease.

## REPORT OF THE SUPERINTENDENT.

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To the School Committee of Ipswich, Mass.

Gentlemen:---

In compliance with the requirements of the law and established custom, the twenty-second annual report of the present conditions and needs of our schools is herewith submitted for your consideration.

### Enrolment.

The enrolment for the present year is not so large by twelve as that for the preceding year. This is due to two major causes, viz: Removals from town, and withdrawals from school as soon as the statute requirements have been met, by a dangerously large and growing class of young people.

In the first instance, the change is prompted by the unsettled industrial conditions prevailing in certain manufacturing lines. People have been obliged to go where employment could be found in order to support themselves and their families. As these families are usually large, the schools have suffered considerably on account of these removals.

Another phase of this movement also coming under the head of necessity, is the fact that not a few of our so-called foreign population have returned to their homeland in order to relieve the distress and suffering of friends and relatives across the sea. And we all know that these have been unprecedentedly intense and prolonged. The conduct of these people in the cases cited is not censurable nor blameworthy in the least. In fact, it excites our sympathy and our pity, and commands our hearty approval and commendation. We are sorry to lose people of such energy and of such loyalty to friends in distress.

But the class with which I am dealing now neither deserves nor should receive any such consideration. I refer to that class of boys and girls who, lacking parental guidance and control, are permitted upon the completion of the work of the sixth grade, to leave school at fourteen. In many instances, when a child becomes fourteen on a Sunday, he comes to the office on Monday morning and demands his certificate to go to work, and by law we are obliged to give it to him. Possibly a child has completed the sixth grade work, or even the seventh and is well along in the eighth---within a few months of the High School, but his fourteenth birthday anniversary is his *ultima thule*. For him, there is nothing beyond, there is nothing more to be desired, and he begins to loaf even while in school. He doesn't want to work, he wants to leave school, and he knows he can do so when he becomes fourteen.

But the worst remains to be told. He gets a job, complies with all the requirements of the law, and receives his certificate. He holds that job for two weeks, possibly six, and then begins to look for another---on the street corner; and his progress as a loafer is advanced a step. To be sure, the employer returns his card to the school office and thereby serves notice that the boy in question is out of work. But can the attendance officer, ---if he should succeed in finding the boy,---bring him back to

school? No; he cannot take a boy who is *looking* for work. Some of the courts have so decided, and the boy becomes a senior in the loafer class.

Nor is this all. From fourteen to sixteen are two of the most critical years in a child's life. He is not physiologically nor mentally mature enough to be subjected to the hazards of industrial life. Confinement is detrimental to his proper development; he is less resistant to disease, and easily becomes the prey of the moral degenerate. He needs the steadying influence and the helpful moral guidance of the school if he is to be saved from the underworld and permitted to enter upon the enjoyment which only a well-stored mind assures. If education is a preparation for complete living, then the schools should be given more time in which to attempt the completion of their responsible work. The plea of poverty cannot be urged in a great majority of cases. Where it exists, it could be met in other ways not so disastrous to the life and happiness of the boy. Again, if the parents could only be made to realize how severe a handicap the lack of a high school diploma really is, I am sure that they would bend all their energies to remove this stumbling-block. So many doors are closed to these children that their progress and their happiness becomes a matter of chance. They have no freedom of choice, but become the prey and slaves of circumstance.

Just one concrete example of what we mean:---A girl who had left high school, thought that she would like to become a nurse. The hospital authorities informed her that it would be necessary that she should have a high school diploma, and to show a statement of her ranks while in the high school. She had no diploma and her credits were not sufficient to meet the requirements of the hospital; therefore her application could not be considered. The door was shut, her tears were of

no avail. She is but one of tens of thousands.

Let me quote a little, and so appeal to your patriotism. "A larger proportion of children under sixteen are working in Massachusetts than in any other state, except Rhode Island and ten Southern states. While in the U.S. the average amount of child labor in cities over 25,000 is 6 per cent, there are seven cities in Massachusetts in which 12 to 19 per cent of the children are employed." "42,651 14- and 15- year-old children left the schools of this state in 1921 to enter industry. Only about 11 per cent entered the skilled trades."

"Seven states have a higher standard than Massachusetts for the legal school leaving age; and in eight states the children must complete a higher grade than in Massachusetts before leaving school."

Herbert C. Hoover has this:---

"Clearly, if economic waste is reprehensible, waste of child life, whether viewed economically or in terms of common and universal betterment, is a blight that in its measure is more deplorable than war."

It is conceded by every right-thinking person that the legal school-leaving age should be raised to sixteen, and the grade requirements from the sixth to the eighth. When this proposed change becomes law, our children will not be wasting more than a third of their time, as at present, in drifting from one position to another; our schools will be enabled to render a much larger service than is possible under present conditions, and our children will be better prepared to meet the larger duties and responsibilities of citizenship in a democracy like ours.

But there is a brighter side to this shield. Whether the bill before the legislature becomes a law or not, most gratifying and substantial gains in this direction have been made already. Many of our largest and most up-to-date manufacturers are "employing no children under sixteen years of age,

believing that children under that age should be in school for their own good, and that of future employers. They find that older workers make better employees."

Let us hope that law and common sense may find an adequate remedy for this great evil.

### Teacher Changes and Salaries.

The School Committee has casually alluded to this topic in its report, but it is a matter of much deeper significance than can possibly be implied by the recorded fact. It is of common occurrence to be sure, but it is of such vital importance to the smooth working and efficiency of every school system that it should never become commonplace.

It is a subject that should be studied from every angle, and every contributing cause, as far as possible, should be removed. And these are many: the home ties, school environment, determination to embark on matrimonial seas, and last, but not least, salaries. In only one of these cases is there any possibility of blame attaching to the teacher, and that is where she leaves her school during the term of her contract for a higher salary.

Our schools have not suffered by reason of this spirit of commercialism during the past year. In fact, not a few of our teachers have had some tempting offers from other places which in every instance have been declined. I hope that such honorable and becoming conduct receives the recognition it so richly deserves.

All of our changes occurred during the summer vacation, and it was with the greatest difficulty that the places of the retiring teachers were supplied. The salaries we offered were from \$150 to \$400 below those offered in other places. The larger classes which we are compelled to have, and lack of

boarding places, were among some of the objections raised by the applicants. What we need is a higher salary schedule, graduated to the length of service and the efficiency and professional advancement of the individual teacher. A horizontal raising of salaries (though much needed at present) defeats the very purpose for which it was intended. It finds its duplicate in the methods of some of our labor organizations where each workman, regardless of his skill or the character and amount of work accomplished, receives the same wage. This is deadening, and tends to reduce the quantity and quality of work to the standard of the lazy and incompetent. Even with a lower minimum, but with a fixed and certain advance each year, contingent upon professional study and good work in the schoolroom, our teaching force would be less liable to disastrous changes, and the progress of our schools better assured. The personnel of the force would also be improved, for if the individual teacher was ambitious and was striving to reach the maximum, others would be obliged to do likewise or to continue in the lower class with the lower salary.

I have made a compilation of the average salary schedules of about thirty towns of approximately the same size and wealth as Ipswich, and I hope something of the kind may be adopted and put into use by the beginning of the school year in September.

Let us not delude ourselves on these two points: First, that we shall be obliged to pay the market price for teaching as well as for other kinds of service; and second, that we rarely or never get more than we pay for. If it is good business policy to employ and retain the services of only the most competent and constructive kind, why should not the same principle apply to our teachers? We have in our teaching force not a few individuals of good executive ability, fine personality, and strong motherly instincts, who are the real guides and counselors and

friends of scores of our little people whom they are trying to lead aright. A larger recognition of a financial sort is due them, and they should receive it at once.

### Overcrowding.

Many of our schoolrooms are in an overcrowded condition, notwithstanding the fact that we have exhausted our ingenuity in transferring pupils from one district to another in order to properly house them. District boundaries have been ignored altogether. Our chief concern has been to find vacant seats, and many of even the smaller children have been compelled to travel long distances in order to reach a school of the right grade. School populations shift, too, as the years pass. What were once populous centers of our community, have become greatly reduced in numbers at the present time.

The Cogswell School will serve as an illustration. But a few years ago we had difficulty in seating all the children belonging to this district; today we have only about half of the required number. This is the most glaring example of this condition, but there are other instances which point to the same fact that the native stock is slowly dying out. But the fact of an overcrowded condition still remains. In some rooms there are as many as fifty-four pupils under the control of one teacher; in others, every seat is taken; and in others still, there are more pupils than there are seats.

No teacher can do the best work, or even good work, under such conditions, and as a result the number of repeaters is altogether too large. We find that such a situation has another reaction. New teachers will not risk their reputation with such a handicap. A recent personal experience is evidence of this fact.

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Under our present inadequate housing accommodations, there seems to be but one way out of the difficulty, and that is by a semi-annual promotion, of which I will speak later.

### **Tardiness and Absences.**

These have become too noticeable of late, and I would ask that the parents co-operate more fully with the teachers in their efforts to break up this most serious fault. Promptness and punctuality are still listed among the cardinal virtues, and still contribute in large measure to dependability and character. In fact, our success in life is little more than the product of right habits; and, unless we can root out the bad habits before they become too thoroughly established, failure will inevitably follow. Children should no more expect to be admitted to the school-room after the appointed time, than they would expect to take a railroad train when they were five minutes late. With something better in the shape of good time-keeping clocks, and a stricter oversight on the part of both parents and teachers, we may hope to see a marked improvement in this direction.

### **Promotions.**

This is a perennial subject and will continue to be such so long as new and ever-changing factors are brought into the consideration. Till within a few years, the ranks assigned by the teachers for the different subjects pursued by the pupils constituted the general basis upon which all promotions were made. No account was taken of the individual differences of pupils, nor of the wide variations usually found in the ranks given by different teachers. If the boy failed in the performance of a

specific task, he was considered a dullard, and was relegated to the class of incompetents. And this delinquency followed him not only through school, but too frequently through life. The curriculum was narrow; trial along other lines was withheld or forbidden him. He was obliged to succeed in what the schools had to offer, or else go down to defeat.

But in time it was noted that some of these boys made a place and a name for themselves in the world outside, and to such a marked degree that the thoughtful and broadminded were led to investigate the matter. The individual child was given a larger place in their consideration, not a single faculty, but all his faculties.

To show how defective and vicious the old system of promotion was, let me make use of a few quotations. Prof. Inglis in a recent article dealing with this subject states that "of 122 teachers marking the same examination papers of ten questions each, one half of them gave an equal value (10 points) to each question; another portion of them gave from 0 to 25 points. He found that the questions varied in relative value from 10 to 298 points. He finds that, "Teachers' marks are variable and inconsistent, because teachers in marking pupils do not measure the same trait and because they do not have a common scale for the evaluation of the trait measured; that is, their marks are distributed on a purely subjective basis and their standards are not uniform."

"To provide a foundation for a clear discussion of this problem," it is said "we should distinguish these three traits in our student population: Inherited capacity, ability-to-do, and specific performance."

"The first defines itself---the start in life. The capacity of an individual is determined by the 'third and fourth generations,' and not by anything that he himself can do. Therefore, since capacity has to do with the 'start in life,' in the public

schools we do not measure capacity. Environment operates upon capacity and develops the ability-to-do. His ability-to-do is not measurable; we can only estimate it by his performance. Specific performance is also variable and we must take the average of these specific performances."

How clearly this indicates the inadequacy and injustice of a system that has figured so largely in times past. How intricate and involved this matter of promoting and grading really is, if we wish to deal justly with each individual child! And this wellnigh endless discussion by our foremost educators and the constant agitation by the press for a revision and a standardization of our marking system, are simply the evidence and measure of our effort towards the fulfillment of Democracy's pledge --- "with liberty and *justice* to all!" But so far we have touched upon but a single phase of the subject,---justice to the individual child,---and all must admit that this is a step in the right direction and of the utmost importance.

Other questions remain to be considered. When should promotions be made? Annually, semi-annually, or when a group, or an individual, will most profit by such advancement? Should he be promoted by subject, or by an average rank of all subjects? All of these details are being carefully worked out by different schools in different places, and a marked measure of success has been attained in each case, though dependent, of course, upon the character of the teacher, the pupils, and school accommodations. Here, too, "circumstances alter cases." The Wenetka System---in a sense, the new-old ungraded school---and the Dalton Laboratory plan, will suggest some of the more recent experiments along this line.

Fortunately we are not left helplessly groping in the dark. The advance made in mental measurements enable us to place

the child very accurately so far as his mentality is concerned. Where we have been asking too much, the load can be lightened; and where we have not been requiring enough, more pressure can be brought to bear. We can adjust the requirements to the ability of the individual child; and where the classes are of reasonable size, great economies of time and ability may be secured.

Furthermore, classes vary; and not infrequently the teacher is blamed for not producing results that, with the class in hand, were impossible of accomplishment. Small school buildings separated by considerable distances do not furnish ideal conditions for a scientific classification of pupils. Some modified plan which includes the basic principles upon which present day methods are founded will have to suffice here. But in the larger schools, where it is possible to organize full classes on the *basis of intelligence-measurements and the record of specific performance*, we have as favorable conditions as we can expect to find at present. But no method is foolproof. We need the mature judgment, the clear vision of experienced and progressive men, whose sustained efforts shall give to every child the fullest opportunity for that development for which, by nature, he is best fitted.

In accordance with this view, I am in hopes shortly to make a beginning in the grading of our schools along more equitable and scientific lines than has been our practice in the past.

To relieve the congestion in many of our class-rooms, it has been decided to make a semi-annual promotion this year. This is done in many of our cities and larger towns and has the advantage of allowing the brighter children to advance as rapidly as they are qualified, and saves the repeaters a half-year's time.

By making more use of standardized tests, we are in hopes to get a closer relative measure of the attainments of our schools, and this, too, will be another factor in our scheme of promotion.

### Field Day.

My sole reason for introducing this topic is to give expression of my appreciation of the splendid manner in which the exercises of the day were carried through. It was the first year that we had been without the leadership of an expert in this line of work. Previously we had been under the training and direction of a leader of international reputation, who had planned the work and taken full charge of the various exercises of the day, and he always led to success.

But last year the whole matter was given over to the charge of the teachers. They planned the work, laid out a most pleasing and interesting program of attractions, and carried them through to a very satisfactory termination. All credit to them for their excellent work, and for the spirit of co-operation so clearly manifested by teachers and pupils alike. To the many expressions of commendation and gratification from those who witnessed the exercises, I wish to add my sincere thanks.

Under the management of Mrs. Fred Nason and her corps of able assistants, the generous contributions of cake and other articles were disposed of to the advantage of the Association. As usual, Mrs. H. K. Damon and Mrs. McGinley sat at the receipt of custom.

Mr. Oscar Ewing, as in previous years, selected the judges and had full charge of the athletic events. Miss Blodgett and Mr. Conary supervised the games. Mrs. Damon's report may be found on another page.

MRS. HARRY K. DAMON, Trustee.

Dr. In Account With SCHOOL GROUNDS IMPROVEMENT ASSOCIATION. Dr.

1923

June 1. To Balance in Bank ..... \$114.08  
 " 13. To Field Day Receipts .... 226.47

\$340.35

1924

Jan. 1. To Balance in Bank ..... \$219.90

1923

April 26. Francis Wade, trees ..... \$ 8.90  
 June 13. C. Leary & Co., tonic ..... 21.00  
 " " Geo. E. Vivian, tent ..... 20.00  
 " " C. A. Glover, band ..... 27.00  
 " " Ipswich Ice Cream Co ... 43.55  
 " " Balance in Bank ..... 219.90

\$340.45

Respectfully submitted,

MRS. HARRY K. DAMON, Trustee.

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### School Exhibition.

Two afternoons and evenings were given to these exercises, and the increased attendance of parents and friends gave gratifying evidence of the growing interest in this phase of our school work. All grades and all departments were well represented.

Each year as the scope of our work enlarges, brings an added amount of material, and the space for displaying the work this year was taxed to the utmost. In fact, neither the domestic science nor the manual training departments had a fraction of the necessary room for a proper display of their excellent work, and other departments were limited in the same way.

Each afternoon was given over to demonstration work by the first six grades. An effort was made to show, as far as possible under hall conditions, the place held by the element of play in the teaching of the lower classes. It was also attempted to show that these little folks were capable of doing and comprehending work, generally considered as beyond their capacity. In spite of the questioning and the disapproval of such a course by some of our best teachers, it was admitted by these unbelievers that the results justified the experiment and exceeded their most sanguine expectations. The parents were astonished and the little folks were delighted with their accomplishments.

The first evening's program was furnished by the Junior High School, and consisted of part-singing and an old-fashioned spelling match. Considerable interest was taken in this last number. The audience became very enthusiastic as the competition became keener, and the contestants made their last stand.

The address of the evening was given by Prof. Schroeder of the State Board of Education. His subject was "Health: How It Is Promoted and Maintained by Physical Exercises." It was a timely and instructive theme, and though the hall was crowded and a large part of his audience was standing, his discourse was well received.

The second evening's program was furnished by the Senior High school, and consisted of a French play under the direction of Miss Blodgett, and an English play under the direction of Miss Allen. A typewriting contest concluded the exercises of the evening. Every number of the program was thoroughly enjoyed by an audience that was interested, enthusiastic, and appreciative.

We feel justified in saying that these school exhibitions have been productive of all that could be reasonably expected or hoped of them. They were introduced with the idea of giving the parents an opportunity to inspect and judge certain phases of the work of the schools, and to acquaint them more fully with what the schools were trying to do for their children. It was hoped that a closer relation between the parents and the schools might thereby be established and a deeper interest in things educational might be secured. In the opinion of not a few competent judges, as well as as in the estimation of the School Committee, these things have been accomplished. Henceforth, by the unanimous vote of the Committee, Field Day and School Exhibition are to have a permanent place in our educational program.

### **Domestic Science and Manual Training.**

These two departments may be taken together for the

purposes of this discussion, as both have so many needs in common. Both are failing to function as fully as they should do, and both will need to be considered along identical lines of readjustment, if they are to serve effectively in the larger work which changing conditions impose upon them.

For a long time we have been convinced of the necessity of a generous expansion in their scope and work if we wish to keep abreast of the times and give our boys and girls a larger practical training than they have heretofore received.

Radical changes in the curriculum will hardly be necessary. There must be, however, a closer co-ordination between the work of these departments and that of the high school. This may be done by extending the courses in related subjects so that the work in each one may supplement the other. We should have more mechanical drawing and household chemistry in the high school, and more advanced work in both the manual training and domestic science departments, so that more of our high school pupils may receive the full benefit of the higher and better training which these two departments would then be able to offer.

Formerly but few of the high school pupils were interested in this work, But of late, owing to the growing appreciation of the practical value of these courses, and to a new sense of the dignity and the recompense of labor as well, the increased enrolment in these classes make these changes necessary.

The work must be extended to reach more of the higher grades without taking from the lower ones, and there must be less of repetition and useless duplication.

We feel that both of these departments are doing excellent work---work that more of our boys and girls should be compelled to take up and complete. For it is here that they gain that first-hand knowledge of so many of the really practical things

of life. It gives them power, as well as skill; it fits them for a larger service both in their own homes and in the community, and helps them to become more independent and frugal.

It should not be inferred from anything in the foregoing that I care to speak slightly or disparagingly of the work of either of these departments.

That could not be done with any regard for honesty of statement. I wish simply to point out the opportunity for these departments to enter upon a field of much larger usefulness to our pupils, and of extended service to the community. Both Miss Brown and Mr. Gould, the respective heads of these departments, have worked faithfully and considerately for both school and community needs; and it goes without saying, that the things here taught, will be used more frequently in after life, than almost anything else except, perhaps, the mother tongue.

But we come now to the parting of the ways. The manual training room is not large enough to accommodate the classes that are assigned to it. There are but twenty-three benches and no room for more. Some of Mr. Gould's classes are from six to eight in excess of this number. This is a handicap that can not be overcome in the present crowded condition of his room. He should have more floor space. Then new lines of work could be taken up that would not only keep our boys in school for a much longer time, but would also give them the rudiments of some gainful occupation or trade. The old system of apprenticeship has passed. To whom or what are we to look as the principal recruiting agency of these necessary and honorable occupations if not to the schools? We employ special teachers and buy special equipment for our commercial departments, and make every effort to prepare a certain number of our pupils for clerical positions, and they succeed in life. How about this other class, whose gifts are of

another type, whose tastes and preferences incline them to other walks of life that are just as useful, just as important, and just as honorable? Have we no interest in these pupils? Are our obligations and responsibilities all met and fulfilled before we come to them? Are they to be denied *equal opportunity*? Not by the public schools.

### The Seven Objectives.

Perhaps one of the most concise definitions of education is, The preparation for complete living. But "complete living" is too inclusive; it should be broken up into smaller units before it can be given even the most superficial treatment. As "no man liveth to himself" it will be necessary in the consideration of this division, to include man not only as an independent and isolated unit, but also as a being closely related to his fellow man, from whom he is to receive numberless benefits and to whom he must render unstinted service in return.

By common consent, then, the necessary capacities or qualifications which a man should possess in order to attain to this ideal are summarized as follows: 1. *Health*. 2. *Command of fundamental processes*. 3. *Worthy home-membership*. 4. *Vocation*. 5. *Citizenship*. 6. *Worthy use of leisure*. 7. *Ethical character*. Let us take up one or more of these topics to show what the schools are attempting to do along these lines.

### HEALTH.

If we will but recall the fact of the terrible percentage of those rejected as unfit for military duty during the late world war, we shall the better appreciate the value of health as a

national asset. Health, too, is necessary to the enjoyment of leisure as well as to the vitality of the race. Science had shown us the way in which to strengthen every bodily infirmity and to build ourselves up into a strong and sturdy manhood. Health is a matter of habit, therefore health education becomes one of first fundamentals.

Our schools are doing more today in this line than ever before. Both parents and teachers are co-operating in an effort to have the children properly nourished. Generous contributions for the nutrition classes have been received from several of our local organizations, and no child is overlooked at the midmorning lunch. On the average we are using 250 jars of milk per day, and a marked improvement in both the physical and mental condition of these pupils has been noticed. They look better, are increasing in weight, are doing better work, and are getting more enjoyment out of life.

The School Milk Fund account may be found on another page.

Dr. JOSEPH I. HORTON  
In Account With SCHOOL MILK FUND.  
Cr.

|          |                                  |
|----------|----------------------------------|
| 1923     |                                  |
| Mar. 14. | Rec'd from Woman's Club \$50.00  |
| " 15.    | " Hope Club. . . . . 50 00       |
| Aug. 17. | " Am. Legion. . . . . 60.00      |
| <hr/>    |                                  |
| 1924     |                                  |
| Jan. 1.  | Balance in Bank. . . . . \$77.32 |
| <hr/>    |                                  |
|          | 160.00                           |
| <hr/>    |                                  |
| 1923     |                                  |
| Jan.     | } Paid for Milk. . . . . \$28.00 |
| Feb.     |                                  |
| Mar.     |                                  |
| Apr. 27. |                                  |
| May 8.   | " " " 20.48                      |
| Aug. 18. | " " " 4.68                       |
| Dec. 24. | " " " 16.29                      |
| " 31.    | Balance in Bank. . . . . 13.23   |
|          | 77.32                            |
| <hr/>    |                                  |
|          | 160.00                           |
| <hr/>    |                                  |

The teachers are paying more attention to posture than before. Dr. Gulick says, "No child should be permitted to go through school, any more than through West Point, with a bad back. There is no excuse for it unless the child is an actual cripple. It is not too soon the first day to insist that all sit up in a proud, strong way; that all stand with straight knees, crown of the head high, neck touching the back of the collar, and to walk about with light elastic step."

With the new outline for daily posture drills for each grade, just introduced, we are in hopes to show a great improvement in the carriage of our pupils. Physical exercises are given daily in all our schools. Both indoor and outdoor games are participated in by nearly all the children, where school-room and school-ground facilities will permit.

Physiology and hygiene are taught in the most practical manner. Personal cleanliness, ventilation, sleep, care of the body, food, first-aid, and sanitation, are all treated most thoroughly by the school nurse. She also does a deal of follow-up work, and, in many instances, finds advice given in the schools put into actual practice in the home.

Special effort is made to instruct the children in reference to the care of the teeth. Nearly every week Miss Stewart may be seen with a group of boys and girls on the way to the hospital, where our local dentists are doing a genuine work of love.

I hope, though I do not expect, that these gentlemen who, with little or no remuneration whatever, both in and out of season for a number years, have been giving this important service,---I hope that they may receive the full measure of that recognition and appreciation which is justly due them.

The School Physician, who is the pioneer in community health work in Ipswich, and is connected with the department of medical inspection and hygiene of the schools, has made

every effort to secure immunity from two of our most dreaded diseases. Miss Stewart, the school nurse, is connected with this department, and has faithfully seconded his effort. Lectures were given, to which the general public and the parents were invited, and the whole subject set forth in a clear and convincing manner. Statistics were furnished and every question was answered in a way that should have inspired confidence.

A partial response was made; but the results were not commensurate with the efforts put forth, neither were they in accord with what is conceded to be the best scientific opinion. Should an epidemic of diphtheria sweep through the schools, in no wise could this department be held accountable. This is a moot question, I know. Every layman has a right to his opinion. But we should seek the truth, and be willing to be led by its teachings. My own personal opinion is worthless. I want to do what will bring to my neighbor nothing but good. We learn but slowly; but it would seem, in view of the tremendous progress made by inoculation in wiping out some of the most terrible diseases, that we must *soon* admit that "prevention is better than cure," and that preventive medicine is entitled to our serious consideration.

For a more detailed account of this work, let me refer you to the reports of the School Physician and the School Nurse, to be found on another page.

## COMMAND OF THE FUNDAMENTAL PROCESSES.

When the three R's comprised nearly all that is implied in this topic, the work of the schools was much more simplified and better defined than it is at the present day. The great mass of knowledge of today is many times larger than that of a generation ago. Much of it is fundamental, and must be

taught within the few short years the child remains in school.

Only minimum essentials can be attempted, and our teaching must be of the most intensive sort. The aim is to give the child the right viewpoint and to let him learn to do by doing. Constant repetition and drill are necessary along the lines of the child's own experience, and the life within the school and the life without should be as closely correlated as possible.

With the possible exception of an undue emphasis on arithmetic, we feel that our teachers are doing all that can be expected of them.

### WORTHY HOME-MEMBERSHIP.

This topic is at once suggestive of the complete change that has taken place in the functions of the home and the school within the last few years. Formerly the home undertook the training of its own membership; but not so at present. Today it is the specific work of the school to develop those qualities which make the individual a worthy member of the family, and to give him the appreciation of the home as a social institution.

The school endeavors to establish the habit of assuming home responsibilities, and to encourage the practice of those household duties that are so essential in maintaining the standards of a well-appointed home. It tries also to inculcate a respect and a love for parents, and to create an interest in each and every member of the family, a willingness to share in their burdens and their pleasures.

In many schools credits are given for the performance of these simple household duties. I will name a few from the report card before me:---Barn or yard work, care of rooms, cooking, knitting, making beds, reading good literature, sawing or splitting wood, setting table, mending, tending fires, washing

dishes. Other duties might be given; but the above will serve as an example of how the school and home are co-operating in order to build up a worthy home-membership. To some this will appear a piece of real foolishness. But is it?

### WORTHY USE OF LEISURE.

I will pass over the topics 4 and 5, as all are more or less familiar with them as pursued in the schools, and recognize their value in any scheme of education.

But in this "worthy use of leisure" I feel that we have something that should compel the serious attention of both old and young. We have not as yet learned to sense the importance of leisure as a part of each day to be filled, not with pleasure or recreation alone, but with service to others, and to self-improvement. It gives an opportunity for each to ride his hobby, and to acquire a taste for music, or art, or literature, or nature study in some of its various forms.

Just now we are introducing some of our best magazines into the schools for the purpose of establishing the taste for good literature and allowing the pupils to select such topics as are of interest to the individual. In this way we feel that the teacher can become a better judge of the special tendencies of each child and can prescribe his reading with a clearer understanding and larger promise of success.

The gain made in this direction will be reflected in a more worthy home-membership, and prompt to a larger social relationship, that will provide pleasure and profit for the days to come. Coupling this with the different games and sports that the pupils engage in while in school, and we have a combination of much promise in the development of a citizenship of a much-needed type.

## ETHICAL CHARACTER.

President Emeritus Eliot in a recent address has this to say: "One thing is sure, we shall not make democratic education successful until we have put back into all the democratic schools instruction in fundamental ethics."

Another: "Finally, the realization of the objectives already named is dependent upon ethical character, that is, upon conduct founded upon right principles, clearly perceived and adhered to. Goodcitizenship, vocational excellence, and the worthy use of leisure, go hand in hand with ethical character; they are at once the fruits of sterling character and the channels through which such character is developed and made manifest. Character is meaningless apart from the will to discharge the duties of life; and there is no guarantee that these duties of life will be rightly discharged unless principles are substituted for impulses. Ethical character is involved in all the other objectives, and at the same time requires specific consideration in any program of national education."

These are not the extravagant expressions of idealists or reformers. They summarize the requirements of hard-headed businessmen the world over. In fact, some of our largest bonding companies are distributing special text-books throughout the country in order that the principles of right conduct and honesty may be the better taught in our public schools.

These seven objectives furnish an outline of the work our teachers are expected to do. When we consider the scope and the importance of that work---the full development of the child's physical, mental, and spiritual faculties---the magnitude of the task impresses itself upon us. Were this the only viewpoint, few would attempt so arduous an undertaking.

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But there is another view. The ideals of sacrifice and service leads them on to the accomplishment of the noblest, the grandest work in all the world. May we realize our obligations to them more fully, and give them that measure of appreciation and support which should be accorded the members of the highest of all callings, the preparation for complete living.

### ACKNOWLEDGMENTS.

I wish to acknowledge my indebtedness to all those who have in any way assisted in bringing to our schools the large measure of prosperity they have enjoyed during the past year. Friends have been many, and their suggestions and counsel have been most helpful.

To the teachers I wish to extend my sincere thanks for their co-operation, their loyalty, their zeal, and their continued support.

To the School Committee I wish especially to express my feelings of deepest gratitude for the pleasant and harmonious relations that have always existed between us. My burden of work has been greatly relieved by your broadminded and generous attitude towards all school questions and policies. Your loyalty to the best interests of the schools has contributed in no small degree to their continued prosperity; and as a citizen and a servant, I tender you my best wishes and my heartfelt thanks.

Respectfully submitted,

JOSEPH I. HORTON,

Superintendent of Schools.

## MANNING HIGH SCHOOL.

To the Superintendent of Schools:---

It is with pleasure that I submit this report to you and the citizens of Ipswich.

I wish to call your attention first of all to the class graduating last June. It was the largest class graduating for some years and even though much smaller than it should be, I think we can feel that the members did gain an ambition to do something definite, and are engaged at present as follows:

| <i>Name</i>     | <i>Course</i> | <i>Present Occupation</i>                       |
|-----------------|---------------|-------------------------------------------------|
| Evelyn Bamford  | College       | Somerville Library                              |
| Julius Bean     | "             | Harvard College                                 |
| James Burke     | "             | Bates College                                   |
| Dorothy Shaw    | "             | Boston University                               |
| Roseltha Witham | "             | Garrette's Store                                |
| Ruth Brown      | General       | Salem Normal                                    |
| William Burke   | "             | Boston University<br>(College of Business Adm.) |
| Anita Daniels   | "             | Salem Normal                                    |
| Ruth Gilday     | "             | Salem Normal                                    |
| Jonathan Hall   | "             | First National Bank                             |

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|                 |            |                                        |
|-----------------|------------|----------------------------------------|
| Nancy Homans    | General    | Office, Burr F. Jones<br>(Newburyport) |
| Olive Pace      | "          | Salem Normal                           |
| George Porter   | "          | At home                                |
| Paul Raupach    | "          | Northeastern Univ.                     |
| Albert Spyut    | "          | " "                                    |
| Helen Bruce     | Commercial | Salem Hospital                         |
| Bernice Connor  | "          | Burdett Commercial                     |
| Leo Dondero     | "          | Office, Ipswich Mills                  |
| Phyllis Girard  | "          | Office, Judge Hayes                    |
| Arnold Hamilton | "          | Burdett Commercial                     |
| Hollis Hamilton | "          | " "                                    |
| Robert Kent     | "          | At home                                |
| Elsie Marr      | "          | At home                                |
| Elsie Manzer    | "          | Burdett Commercial                     |
| Helen Rogers    | "          | " "                                    |
| Catherine Ryan  | "          | Salem Commercial                       |
| Beatrice Tufts  | "          | Office, Town Treas.                    |
| Althea Whittier | "          | First National Bank                    |

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Not every one in school is destined for college, normal school, or advanced commercial training. In school as in every other line of work a small percentage of the people excel, usually less than five per cent; consequently a very few are prepared for entrance to college or normal school.

Some of those who are prepared cannot go because of other reasons. The same thing is true with our graduates from the Commercial Course. Some are prepared to take positions of responsibility, and we can recommend them. Others have completed the requirements for graduation so far as quantity of work is concerned, but the quality is such that we cannot recommend them for some types of work.

The past year has show us that local employers are interested in the graduates of our school, and we have been able to help those graduates, prepared for the work, to obtain good positions.

It sometimes happens that a person hires a graduate of the school for a type of work in which the graduate is not prepared. I feel that better results could be obtained for both graduate and employer if the school authorities were consulted as to the preparation and inclination of the graduate to do the work.

I think it is clear that pupils are not going to reach the same degree of preparation for life work during four years of high school. No two people have just the same amount of ability, no two people have just the same home training, and certainly no two pupils are interested in the same type of work to the same degree in school.

We endeavor to teach, first of all, that he is a member of society and must respect the rights of others. We try to teach the individual to be honest in his work and in his dealings with schoolmates and teachers. We try to lead pupils to form habits of industry and punctuality.

We can accomplish something, but we cannot get far in teaching these lessons without the co-operation of parents. I wish to say that we do get that co-operation in most cases, but I must admit that I have met parents who are so anxious to make life pleasant and easy for their boys and girls that they want them to be excused from anything hard and allowed to go on as easily as possible.

If we can teach the pupil to overcome obstacles, to do his daily work, to be punctual, the question of passing any specific subject is overcome.

We are trying to maintain a standard of work equal to any high school in the state, and I assure you that the work is definitely presented to the pupils as a whole and much addi-

tional time is given to those who need additional help. The teacher cannot help the pupil by doing his work for him, but no pupil need leave the building any day without knowing how to do his next day's work. There are many things after the pupil leaves school tending to divert his mind from study and if the parent is interested, he must realize that he has some duty at least to the extent of setting aside a definite time and place for the pupil to study at home. No one in school can do satisfactory work without at least two hours home study. This may mean that he will have to give up some pleasures, and even the whole family may have to sacrifice the pleasure of the wireless or other entertainment for the evening.

### HONORS.

The custom of awarding a valedictory and salutatory at graduation was somewhat changed last year, in that the valedictory was in a class by itself, there being no other pupil within ten points. It did not seem reasonable to give an honor to a pupil in the second group so much below the first, and for that reason no salutatory was given.

Prizes for scholarship were awarded as follows, to those pupils only having an average rank of *A*.

|                  |      |        |
|------------------|------|--------|
| Dorothy P. Shaw  | 1923 | \$5.00 |
| Mary Frazer      | 1926 | 5.00   |
| Fred Twarogowski | 1926 | 2.50   |
| Antolena Kmiech  | 1926 | 2.50   |
| Ida Rand         | 1926 | 2.50   |
| Hazel Manzer     | 1926 | 2.50   |

Washington and Franklin medal, given by the  
Massachusetts Sons of the American Revolution---

*Dorothy Shaw.*

Certificate of excellence for essay, given by  
Mrs. McIntosh, Regent of the local Daughters of  
American Revolution---

*Mary Frazer.*

### GRADUATES.

The spirit of the school depends much upon its graduates, and I wish to call your attention to the graduate from a little different angle. I have already shown you that last year's graduates are industrious and I could go back over the list of graduates for the last three years and call your attention to many definite things, but I will not take the space here. I do wish, however, to commend the attitude of the recent graduates in their interest in the school, the way in which they keep in touch with the school, and the help they are giving in their words of encouragement and praise. It is a spirit working toward some definite good for their school.

### TEACHERS.

We were fortunate again this year in having but one withdrawal from our teaching force. Miss Whittemore resigned during the summer as a result of our salary schedule. Miss Whittemore had been here for the past three years and had proved herself a very capable and respected teacher. Miss Brown was employed to take the work given up by Miss

Whittemore, and she has proved herself capable and well adapted to the position. Because of increased numbers in the school an additional teacher was necessary. We were fortunate in obtaining the services of Miss Forrest as a history teacher. Miss Forrest is especially trained as a history teacher and is doing excellent work.

I am well pleased with the work of all the teachers and I realize that we are fortunate in having a group of well trained, capable, and enthusiastic teachers. I wish to commend the work of the teachers and their readiness to co-operate in the extra work of the school. During the past year Miss Blodgett, Miss Forrest, Miss Brown, and Miss Damon have taken special college courses, thus making an effort to better their work.

### ATTENDANCE.

School opened in September with the largest enrolment for several years, namely 197. But few have left school up to this time. There have actually left, all from the entering class. one because of poor health, another because of necessity in helping to support the family, and the third was not prepared for high school work.

We have had several cases of continued absence because of illness, either of the individual or of someone in the family. We also had cases of continued absence due to temporary removal from town and for the purpose of work.

I have taken much of your time in past years in discussing the question of school attendance. I will, however, say again that no pupil can get the same value from his year's work if he has had even a short period of absence. The best pupil will accomplish the greater part of the work, but the average pupil invariably fails as a result of absence. It is not economy to

deprive a pupil of school attendance, for a small return in money. The home can co-operate in the matter of attendance and help to overcome tardiness. We have too much tardiness, and in some cases the cause is, without doubt, the home.

Tardiness during school days is indicative of carelessness, and a handicap in future employment.

### COLLEGE ENTRANCE.

I try to make pupils realize and I believe parents must realize that the college is demanding the best prepared pupils we have.

The demand of the College Entrance Board is a rank of 85 per cent or better, and some of our colleges specify that we cannot hope to send more than the group in the upper seventh of any class. If the pupil is not getting a rank in the high school of at least 80 in every subject, I think he and the parent must realize that he must do much more definite work to rank in the college group.

Last year teachers put in many hours of drill work outside of class for those intending to take examinations; some profited by this work and made a definite effort to prepare this extra work. Others had important social functions to attend and were not willing to sacrifice pleasure even the last few weeks before entrance examinations.

We had some good reports from examinations last year and I feel sure that those people who had made the effort were repaid.

Some colleges continue to allow pupils to enter upon a certificate from the school, but this does not mean that we can

certificate the poor or even fair student. In fact, I believe the doubtful pupil should be held to examination under all circumstances.

### COMMERCIAL.

I feel that we are maintaining the same standard of work as has been maintained for the past three years. We have been able to secure positions for all of those who have satisfactorily completed the school course and wish to enter employment. Others have gone on into more advanced work. Last year medals and certificates were awarded by the typewriting companies as follows:

Medal to Beatrice Tufts, Lillian Brown, Madeline Chase, and Hazel Smith.

Card cases to Lillian Brown, Madeline Chase, and Hazel Smith.

30-word certificates to Ruth Brown, Phyllis Girard, Hollis Hamilton, Elsie Manzer, Helen Rogers, Ruth Dunham, Alice Scott, Evelyn Webber, Vera Morong, Alice Mullens, Violet Levesque, and Mildred Jedrey.

40-word certificates to Bernice Connor, Anita Daniels, Arnold Hamilton, Elsie Manzer, Beatrice Tufts, Catherine Ryan, Althea Whittier, Albert Spyut, and Alice Scott.

### SPECIAL WORK.

I will refer you to the report of the supervisors and instructors in Music, Art, Domestic Science, and Manual Training, and I think it unnecessary for me to repeat what they may say.

I do wish to call your attention to the work of Mr. Tozer with the Girls Glee Club and the Orchestra. Both of these organizations give opportunity for expression of the individual training and ability. The orchestra has made excellent progress and holds an important place in the development of the members and the spirit of the school.

The extra activities of the school have been carried on about the same as in previous years, and a commercial club has been organized for the study of commercial interests.

The annual custom of a school play was carried out last year, and the present senior class is already working on a play to be given early this winter. The proceeds of the senior play last year were expended for a curtain for the stage in Manning Hall, and for carrying on the work of the school paper.

The school paper has been published and, although the subscription list and general interest does not seem to warrant its continuance, we feel that it has much value in the school.

## ATHLETICS.

I think this subject needs special mention and attention. The work has gone on with the boys under the direction of Mr. Conary along the same general lines as in the past two years. We feel we have gained much in the self-control and sincerity of the boys taking part. Last spring during the baseball season, about twenty boys were taking part in daily practice. We had good competition for the positions on the team, and had a very successful season. I may say about the same of football this fall. The spirit was good and even though the first team did not have much competition for practice, the boys worked hard and got results. We have gradually acquired equipment for the past three years until we were able to equip

the first team, in both baseball and football, very satisfactorily with the exception of shoes.

In baseball we could equip the second team fairly well but in football we still had to leave much of the equipment of the second team to the individual.

Equipment has been bought after careful consideration in an effort to get that most needed for the money we had available.

During the fall the girls under the direction of Miss Blodgett did some very definite and good work in physical exercise. In all some over fifty of the girls were participating in some regular out of door exercise. We have no equipment for the use of the girls and very little opportunity for play, but I wish to commend Miss Blodgett upon the excellent results and interest she gained. Miss Blodgett attended a course in physical education, at her own expense, at Harvard this summer, and put her own time into the the work this fall, in order that the girls might get some start in physical development.

Much can be done during the fall and spring even under present conditions, but we have absolutely no place to continue any work in this line during the winter, unless Nature provides ice for hockey or snow for the snow sports.

I think the development of a definite program of physical education needs no argument under present conditions. No one can deny that health is the first requisite of a strong manhood or womanhood. As in many other lines the home has given up this health training and development. Very few children at the present time have definite physical tasks to attend to. The time devoted to recreation is spent in ways not conducive to good health.

There is no one element in the school program that does so much to develop self-control, the spirit of fairness, and ability to meet difficulties, as the group play under the right leadership.

## ACKNOWLEDGMENTS.

During the past year the school has had reason to realize the interest of individuals in many ways. I have already spoken of the interest of employers in our commercial graduates, and this seems to show a sincere appreciation of our work.

The Rotary Club presented the school with a drum for the use of the orchestra and has shown its interest in many other ways.

Mr. Reedy has shown very definite interest in our athletics, by donating the use of his car and driver to take a part of our football team to out-of-town games, by a gift of twenty iron posts to use in roping off the football field, and by very generous contributions of money among which we acknowledge one check for \$25.00.

We appreciate the interest of those who advertize in the school paper and even though the immediate return may not be great, there is a very definite impression made upon the minds of pupils working to maintain the paper.

We wish also to acknowledge the gift of Britannica Encyclopedia and Twentieth Century Dictionary from the library of Roxana Caldwell Cowles, and to thank the officials of the mill in taking time to show the members of our Commercial Club about the mill.

I cannot enumerate all the expressions of interest that have come to me in various ways, but I do believe that there has been more general interest in the work of the school than at any previous time.

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CONCLUSION.

In conclusion I wish to call your attention to the seven main objectives in secondary education, as outlined by the special commission appointed by the National Education Association, namely: Health, Command of fundamental processes, Worthy home membership, Vocation, Citizenship, Worthy use of leisure, Ethical character.

We are aiming to work toward these seven main objectives in our general organization, and it is not difficult to see an attempt in the teaching of each subject to help develop these objectives. Some of these objectives are dependent upon special subjects, but in general the objective may be the aim in any subject.

I trust that you may see some connection between the results of our year's work and the objectives toward which we are working.

I have tried to outline some of the results of the year's work, calling your attention to some things that should be improved, and although we fail to reach our ideals, we are making every effort to get results.

I wish at this time to thank you for your help and interest and express my appreciation to all those helping to make the school a definite factor in the community.

Respectfully submitted,

R. C. WHIPPLE,

Principal.

FORTY-NINTH  
Annual Commencement  
MANNING HIGH SCHOOL  
Thursday, June 28, 1923



|                                          |                          |
|------------------------------------------|--------------------------|
| OH VICTORIOUS PEOPLE.....                | <i>Gaines</i>            |
| Chorus                                   |                          |
| INVOCATION.....                          | Rev. Frederick T. Kenyon |
| OVERTURE---"Princess of the Sun".....    | <i>Bennet</i>            |
| School Orchestra                         |                          |
| ESSAY---"The Evolution of Aeronautics"   |                          |
| James M. Burke, President of the Class   |                          |
| RUSTIC DANCE .....                       | <i>Resch</i>             |
| Chorus                                   |                          |
| ESSAY---"Woman's Invasion Into Politics" |                          |
| C. Evelyn Bamford                        |                          |
| CHACONNE .....                           | <i>Durand-Brown</i>      |
| Julius Bean                              |                          |
| "CARPE DIEM".....                        | Valedictory              |
| Dorothy Perley Shaw                      |                          |
| OH, ITALIA BELOVED.....                  | <i>Donizetti</i>         |
| Chorus                                   |                          |
| ADDRESS .....                            | Charles S. Ingham        |
| PRESENTATION OF PRIZES                   |                          |
| PRESENTATION OF DIPLOMAS.....            | Herbert W. Mason         |
| Chairman of School Committee             |                          |
| BENEDICTION                              |                          |

**GRADUATES.**

**College Course**

|                    |                     |
|--------------------|---------------------|
| Evelyn Bamford     | James M. Burke      |
| Julius Bean        | Dorothy Perley Shaw |
| M. Roseltha Witham |                     |

**General Course**

|                      |                        |
|----------------------|------------------------|
| Ruth Martin Brown    | Nancy Wentworth Homans |
| William H. Burke     | Olive Knowlton Pace    |
| Anita Eilene Daniels | George Starrett Porter |
| Ruth Mary Gilday     | Paul Raye Raupach      |
| Jonathon Hall        | Albert Bernard Spyut   |

**Commercial Course**

|                           |                        |
|---------------------------|------------------------|
| Helen Bruce               | Robert Kent            |
| Mary Bernice Connor       | Elsie Blanche Marr     |
| Leo Augustine Dondero     | Elsie Louise Manzer    |
| Phyllis Elizabeth Girard  | Helen Mae Rogers       |
| E. Arnold Hamilton        | Catherine Julitta Ryan |
| Hollis J. Hamilton        | Beatrice Mae Tufts     |
| Althea Carpenter Whittier |                        |

**Class Officers**

|                       |                       |
|-----------------------|-----------------------|
| James M. Burke,       | <i>President</i>      |
| Dorothy Perley Shaw,  | <i>Vice-President</i> |
| Ruth Martin Brown,    | <i>Secretary</i>      |
| Anita Eilene Daniels, | <i>Treasurer</i>      |

## JUNIOR HIGH SCHOOL.

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To the Superintendent of Schools:

There has been no changes in the course of study in the Junior High School this year, although more stress has been laid on some of the essential subjects in order to prepare the pupils as best we might for a mid-year promotion.

In November at the end of the first quarter the thirty-five pupils attaining the highest ranks and who were a little older than their remaining classmates were placed in class by themselves, where they were given extra work. It is our intention at the end of the present quarter to promote the twenty pupils from each class who have done the best work for the first half year.

From year to year as we taught new folk dances the work became more difficult, for we lacked a musical instrument. This past term the boys and girls have undertaken the selling of candy to purchase a victrola. They have met with much success and we now possess a new Victrola and several records. From time to time we hope to add to the number of records, thereby enabling the pupils to become familiar with some of the best music.

The opening of schools for an evening session during educational week proved a great success. Parents and friends

to the number of nearly two hundred took advantage of the opportunity afforded, by visiting schools that evening. This showing was a source of much consolation and gratification to the teachers.

Our enrollment this year is four less than a year ago. The grades, however, are more nearly divided as to numbers and we get along very nicely with six classes, one less than last year.

The attendance this year has been excellent, the best we have had for several years. Tardiness also, has been much reduced. Very little illness has occurred among the pupils.

It has been strongly urged that teachers make use of the socialized recitation and project method. Some subjects lend themselves more readily than others to this method of teaching, so that it has been carried out more or less in all grades. In one of our classes the teacher has had much success with debating, which was introduced this year in Class I., the class preparing to enter the Senior High School in February. The aim of this work has been three-fold: to give the pupil greater self-confidence in speaking before the class; to train him to think when on his feet; and to express himself clearly, logically, and convincingly. Subjects of timely interest have been chosen and those especially adapted to the interests of boys and girls of Junior High age.

At the end of each month all teachers are obliged to submit to the principal a kind of summary of work done by the pupils during the month,---that is, a set of papers written by the pupils and covering the work of the month is required. These are filed away and will constitute the work shown at the school exhibition this year.

The graduating class last June numbered sixty-one, the largest ever graduating from the school.

The class presented the drama, "The Man Without a Country." It was a patriotic play and should teach our boys and girls a great love for country. The graduating program and names of the graduates follow.

Respectfully submitted,

KATHARINE F. SULLIVAN,

Principal.

**GRADUATION**  
**OF THE**  
**JUNIOR HIGH SCHOOL**  
**Ipswich, June 21, 1923**



- I. INVOCATION
- II. PIANO SELECTION....Corinne Bourque, Bernice Lester
- III. DRAMA....."The Man Without a Country"  
Act 1, Scene 1: Fort Adams, Miss., 1807.  
Act 2, Scene 1: Captain's Cabin on Man-of-War New Orleans.
- IV. SINGING....."Shout Aloud In Triumph"  
Junior High School Chorus
- V. DRAMA....."The Man Without a Country"  
Act 2, Scene 2: On Board Ship.  
Act 2, Scene 3: On Board Ship.  
Act 3: On Deck of the Intrepid, 1820.
- VI. SINGING....."Land of Hope and Glory"  
Junior High School Chorus
- VII. DRAMA....."The Man Without a Country"  
Act 4: Ball Room Scene on Board the Warren, 1847
- VIII. VIOLIN.....Edward Walsh
- IX. DRAMA....."The Man Without a Country"  
Act 5: On Board Ship, 1863.
- X. SINGING....."When the Roses Bloom Again"  
Girls of Graduating Class
- XI. AWARDING OF DIPLOMAS
- XII. SINGING OF CLASS SONG
- XIII. SINGING....."The Star Spangled Banner"
- XIV. BENEDICTION

**JUNIOR HIGH SCHOOL GRADUATES.**

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Marion Ames  
Ericles Bokron  
Corinna Bourque  
Robert Cole  
William Connor  
Eleanor Dodge  
Hilda Dupray  
Pauline Duguay  
Norma Ellsworth  
Elizabeth Glover  
Adrienne Gray  
Clara Georgopolous  
Laura Gordon  
Paul Hayes  
Julius Jaworski  
Richard Kimball  
John Kobos  
Ralph Kenyon  
Bernice Lester  
Joseph Linehan  
Olive Milner  
Hazel Player  
Mildred Powers  
Palmer Raupach  
Pauline Witham  
Harriet Stone  
Doris Comeau  
Elsie Comeau  
Marshall Dukette  
Rhoda Goodhue  
Earl Homans

Mabel Rutherford  
Edna Roper  
Allison Sheppard  
John Scahill  
Robert Sheppard  
Mildred Tufts  
Dorice Tozier  
Edward Walsh  
Georgena Wile  
Raymond Williams  
Mildred Ainsworth  
Lillian Day  
Jennette Blaquierre  
Earle Greenlaw  
Parker Hull  
Viola Jianakountzos  
John Jaslowich  
Rodney Jewett  
Alliston Mansfield  
Katherine Otis  
Clara Phaneuf  
Joseph Reilley  
Kenneth Ready  
John Sheppard  
Mary Lucy  
Roger Lord  
Flora Rand  
Louis Frazer  
Mary MacLeod  
Florence Hardy

## PENMANSHIP.

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To the Superintendent of Schools:---

The same supervision of writing has been given as in previous years. A great deal has been said about the correlation of writing and written work in all studies.

In the Primary grades, the work consists of learning letter forms and training in the use of the muscle. The first grade pupils use the blackboard entirely for the first four months. They are taught to write letters, words, and short stories before using paper. In the meantime the teacher is developing, on the desks, the use of the muscle and the correct way of holding the pencil. After the first of January paper is used and the pupils are ready to write with ease the stories taught on the board.

Continual watch and correction of all written work through the grades should fix the letter forms and movement in the child's mind so well that in Junior High School, like the multiplication tables, they should know them.

This work is accomplished in many cases, but in some it is not. The failure is due entirely to the teacher who neglects to correct mistakes in writing as conscientiously as she does mistakes in spelling, language, and arithmetic.

The only test of the work accomplished is the writing which the pupils give the teachers in all subjects. The following number of children received Certificates.

With the exception of 7 children every pupil in Junior High School received Certificates.

|        |     |          |    |              |
|--------|-----|----------|----|--------------|
| Grades | VI  | Winthrop | 52 | Certificates |
| "      | V   | "        | 9  | "            |
| "      | VI  | Burley   | 26 | "            |
| "      | V   | "        | 20 | "            |
| "      | IV  | "        | 14 | "            |
| "      | III | "        | 7  | "            |
| "      | V   | Warren   | 5  | "            |

Prizes were offered for the best specimens of hand writing and the following children received them.

|                      |                     |        |
|----------------------|---------------------|--------|
| Winthrop School      | Grade VIII J. H. S. |        |
| Katherine Otis       |                     | \$5.00 |
| Elizabeth Glover     |                     | 2.50   |
| "                    | Grade VII J. H. S.  |        |
| Beulah Economopoulou |                     | 5.00   |
| Mona Munroe          |                     | 2.50   |
| "                    | Grade VI            |        |
| Lillian Newman       |                     | 5.00   |
| Gertrude Warjas      |                     | 2.50   |
| "                    | Grade V             |        |
| Virginia Scahill     |                     | 5.00   |
| Lillian Boulais      |                     | 2.50   |
| Burley School        | Grade VI            |        |
| Mary Klos            |                     | 5.00   |
| Alice Sucharowski    |                     | 2.50   |
| "                    | Grade V             |        |
| Mary Korenewska      |                     | 5.00   |

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|                    |          |
|--------------------|----------|
| Olive Howe         | 2.50     |
| “                  | Grade IV |
| Georgianna Genakos | 5.00     |
| Helen Samardak     | 2.50     |

Respectfully submitted,

NELLIE T. SMITH,

Supervisor.

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## ATTENDANCE REPORT.

To the Superintendent of Schools:---

About two hundred cases of absences have been investigated during the past year. But few of these were actual truants. It was unnecessary to bring any of them before the Court. Fewer employment certificates were issued than in previous years owing to the slack condition of the business world.

Respectfully submitted,

GEORGE W. TOZER,

Attendance Officer.

## DRAWING.

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To the Superintendent of Schools:---

This is the third report of my work in Drawing in the Ipswich Public Schools.

The work, as a whole, has progressed favorably, although the time for it is limited, especially in the grades. The Junior High School takes all day Monday, the Senior High School practically all day Tuesday, and Wednesday only is left to cover all the grades. This means that the lower grades receive but monthly visits, and the fifth and sixth grades bi-weekly visits.

Considering the limit of the schedule, however, I am upon the whole pleased with the progress of the work. There should be more time for Mechanical drawing in the four upper grades. One period per week is all that is allowed at present here. In this kind of work it means a flagging interest when the drawings are necessarily left unfinished until the next week. It is impossible to do fine work in Mechanical drawing, or work that the boys are capable of doing, in so limited a period. Two or three periods are usually given in good schools, and five periods weekly in the best schools. Any man or woman of technical training will admit the truth of this statement. It has been suggested that an Evening School Mechanical Drawing Course would not only supplement the day school work, but would

attract other students needing this training; but that is a thing that remains to be tried in Ipswich. It is needless to say that it is successful in many places elsewhere.

As to the general scope of "Drawing in the Public Schools," I often wonder if *only* broad-minded and cultured people hold that *principles* of art touch every individual, and are used more or less consciously by all. Narrow-minded people think of art as a sort of "fancy-work", the affair of the artist alone. But those who are broad-minded and practical know that it is a valuable training in the schools, touching closely the needs of the community, aiming to cultivate taste, and applying that taste to the home, the dress and the business of those whom it trains.

To "dress" a shop window, get up a circular, arrange an advertisement, buy clothes, furnish a house in *good* taste, one *must* know something of art-principles.

This way of teaching art, for the sake of its principles, is, I realize, considered valuable only by people of high standards.

Such know that art is not for "The few", but for "The many", and all must employ the true principles of good art in these days, or else be content with low standards. Art has a practical relation to the civic and business interests of the community. People who try to educate their children to appreciate the beautiful in design and color are good citizens. And a "good politician". (and here I use the word politician in its rightful and best sense,) knows that nothing so arouses pride in one's town as doing things to increase the civic beauty of the town.

Besides these foregoing arguments for the intellectual and practical side of the question, there remains what may be called the "Spiritual value of art-training," i. e., the appreciation and enjoyment of art for its own sake. Every progressive community in the Union is using art-training more and more, and realizing that it is an economic question, with economic value.

There are not only the Three R's in education, there are also the Three H's, Head, Heart, and Hand. Former President Eliot of Harvard said that no educated man was an "all-round" person who had had no art training; meaning that one must have some appreciation of art principles, and some skill of eye and hand to co-ordinate with one's book-knowledge, to be a really well developed individual.

Therefore it is to be hoped that Ipswich will be among the first, and not among the last, to see the worth and assist the growth of our art-training. Good teachers do good team-work in this as in other subjects, and see its true value.

I repeat the outline for the art-training in Ipswich schools as in the former years.

September---Color plant-drawing.

October---Applied art, composition of September work in design.

November---Same, and teaching of design principles.

December---Same, and industrial projects for Christmas.

January---Lettering, construction, "lay-outs" for posters, book covers, etc.

February---Same, and constructive design.

March---Working-drawings, and pattern-making.

April---Perspective and object-drawing.

May---Same.

June---Nature-drawing, house and garden design.

I wish to thank all those who have assisted me in my work, and who are trying to help realize true art-ideals for our children

May I commend the suggestions outlined in this report to the especial attention of our Superintendent (to whom I am already indebted for much assistance,) and to our School Board?

Respectfully submitted,

SARA GANNETT HOUGHTON,

Supervisor of Drawing.

## MUSIC.

To the Superintendent of Schools,  
Ipswich, Mass.

My Dear Sir:--

In submitting my report as Music Supervisor in the Ipswich Public Schools, I would like to bring to your attention the needs of the music department rather more than the work that has been accomplished.

You will grant that any teacher, in order to obtain the best results, must have material with which to work. It is impossible to teach music without music readers. I admit that we have books in our class rooms at the present time, but do you realize their condition? Many of them have been in use for over fifteen years. The pages are torn, the leaves are more than dirty. There is not a class room in town where a teacher can call upon her class to open the book to a certain page and expect more than sixty per cent of her pupils to find that page in the book. It has been worn out. This means, of course, that they must "double up." Can we expect results in this way?

Less than \$400 would supply our class rooms with new readers. Allowing forty pupils to each room---and I know there are many more in some rooms---the following table will you an idea of what we need:

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|     |         |     |     |       |    |     |                |
|-----|---------|-----|-----|-------|----|-----|----------------|
| 160 | readers | for | 2nd | grade | at | 51c | \$81.60        |
| 170 | "       | "   | 3rd | "     | at | 54c | 91.80          |
| 80  | "       | "   | 4th | "     | at | 57c | 45.60          |
| 120 | "       | "   | 5th | "     | at | 57c | 68.40          |
| 120 | "       | "   | 6th | "     | at | 60c | 72.00          |
|     |         |     |     |       |    |     | <hr/> \$359.40 |

As some allowance must be made for the books now in use, approximately \$350.00, would supply any school in town with books that will produce results. May I hope that you will bring this most important matter to the attention of your Committee.

Conditions in our Junior High are even worse. In the music-room---so called---of the Winthrop School, in addition to the regular seats, others are placed at the sides, in the back and front of the room, and every available seat is occupied during the music period. You will agree that this is not the ideal way to teach *any* subject, especially music. This difficulty can be overcome only by dividing the class and having two lessons in place of one. And here again we have only one reader for two pupils.

I admit that all this sounds pessimistic, but I do not intend it so. I am simply stating conditions as they exist at the present time and endeavoring to show you the remedy. Through no fault whatever of the teachers, but owing to conditions stated above, the work has not been as satisfactory as it should have been. With new readers it will increase 100 per cent.

The music in our Senior High School is very satisfactory. We have a chorus, including every pupil, that meets for rehearsal once each week. Also an orchestra of thirteen pieces and a glee club of over forty voices. Both of these organizations are doing particularly fine work, and I feel that they are

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very much interested in their rehearsals. I would like to extend an invitation to any of the townspeople to visit us during these rehearsals. I think that they would be repaid for their trouble.

May I at this time, my dear sir, thank you personally for the interest you have shown in the music of our schools. It has been a pleasure to work under your direction.

Respectfully submitted,

ARTHUR HAROLD TOZER,

Supervisor of Music.

## DOMESTIC SCIENCE.

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### SEWING.

To the Superintendent of Schools,  
Ipswich, Mass.

Dear Sir:---

The work in the sewing classes has been much the same as last year. The girls now begin sewing in the sixth grade and grasp the work much quicker than when they started it in the fifth grade. They learn their stitches on practice pieces and then apply them on simple articles.

In the seventh grades the girls make their cooking outfits to use the second half of the year. They get more practice in hand sewing and machine stitching, and learn how to use simple commercial patterns. Repair work and darning is taught, garments being brought from home for this purpose.

In the eighth grade the girls study textiles. They learn the different weaves and bring samples from home to illustrate these weaves in their various forms. They make underwear and many made dresses for themselves last spring.

In the High School sewing is an elective course, but a great many girls are interested to take it. Some would like to who cannot find time with their other studies. These girls are quite

efficient in sewing. They make clothes for themselves and for younger ones in the family. Many who find it hard to learn from books are often very clever with their hands.

This course aims to teach the girls to make and repair their clothes.

### COOKING.

The work in cooking begins in the second half of the seventh grade. The course is planned to give the girls a knowledge of food material and its preparation. Nearly every girl enjoys her work in cooking at school, and she becomes more interested in helping at home.

Some of the classes this year have been very large, and it has been necessary for twenty girls to work where there are accommodations for only sixteen. The girls work in groups of two, but even then it is very hard for one teacher to help each group in the time given for cooking.

The girls begin their course by preparing simple and nutritious dishes. They study the different food classes and their uses in the body, learn to set a table and make out menus. During each lesson instruction is given in housekeeping.

A great deal of canning and preserving was done this fall for the townspeople and the hospital. This is hard work but the girls enjoy it and do it very well.

The High School girls have more advanced work. They make out menus, prepare and serve meals along with their regular lessons.

All the work done in this department is of a practical nature and aims to make the girls more efficient home-makers.

Respectfully submitted,

MARION E. BROWN,

## **Department of Medical Inspection and Hygiene.**

George E. MacArthur, M. D.  
School Physician.

Martha J. Stewart, R. N.  
School Nurse.

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### **SCHOOL PHYSICIAN'S REPORT.**

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To the Superintendent of Schools:

Medical inspection in the schools began in 1907. Up to 1914 work of inspection and examinations was carried on by the school physician alone. Since then a school nurse has been employed who attends to much of the detail such as weighing and measuring the pupils at frequent intervals and entering into the records the results of the physical examination at which she assists the physician. She also gives instruction in hygiene in the schools, which is another way of saying that she teaches the pupils how to keep well. It was not until four years ago that a law was passed requiring town's to employ a

school nurse, so it will be seen that Ipswich was one of the pioneer towns of the Commonwealth which had this work well established when the law made it compulsory. As many of the details of this work are given in the report of the school nurse, only a few phases of it will be pointed out in this report.

It is the aim of this department to do constructive health work. Physical training which is now carried on in the schools, while not a part of the department, does much to assist it in a co-operative way.

One of the most useful adjuncts of constructive health work is the Dental Clinic. The clinic is held once a week at the Cable Hospital in a room specially equipped for that purpose. It is in charge of the school nurse and the dental work is performed by several of the local dentists who give their services to the clinic. In 1923, 152 children, or more than 15 per cent of all the children in the schools, received dental treatment at the clinic. Also 32 children with defective vision were taken by the nurse to an oculist where glasses were fitted to those who needed them. This is very important as a part of the constructive health program.

Last year the Board of Health furnished facilities for the Schick test and preventive inoculation against diphtheria for all children whose parents consented to have it done. The Board of Health has renewed its offer of last year and it is hoped that many of the parents will avail themselves of the opportunity this year to have their children protected against diphtheria. Ipswich has more cases of this disease than it ought to have and if parents will do their duty it can be reduced to a minimum. This service is free, but is not compulsory.

Vaccination against small pox is a different proposition. It is required by law that all children in the public schools shall

be vaccinated. Good progress was made last year in complying with this law, and if as much progress is made the coming year every child in the schools will be certified as properly vaccinated or will have filed a certificate of unfitness as provided by law. It is the intention of the health authorities to insist on full compliance with the law.

Another piece of constructive health work which has been carried on for the past two years is the furnishing of milk for children who are under weight and under nourished. This has produced excellent results and should be continued.

A close and careful study of the report of the School Nurse is strongly urged.

Respectfully submitted,

GEORGE E. MacARTHUR, M. D.,

School Physician.

Ipswich, February 1st, 1924.

## SCHOOL NURSE'S REPORT.

---

To the Superintendent of Schools,  
Ipswich, Mass.

Dear Sir:---

It is my pleasure to present to you my report, in tabular form, for the past year.

|                                                     |       |
|-----------------------------------------------------|-------|
| School visits                                       | 397   |
| Class visits                                        | 655   |
| Home visits                                         | 994   |
| Inspections                                         | 18931 |
| Talks                                               | 570   |
| Treatments                                          | 607   |
| Consultations                                       | 12    |
| Children taken to Dental Clinic                     | 152   |
| “ “ “ Oculist                                       | 32    |
| “ “ “ Hospital                                      | 1     |
| “ Weighed and Measured                              | 1100  |
| “ “                                                 | 1899  |
| Assisted Doctor with Physical Examinations          | 1090  |
| Notices sent to Parents, concerning 808<br>children | 1026  |
| Unvaccinated Children in School                     | 477   |

### Children Receiving Schick Test and Treatment.

|                              |     |     |
|------------------------------|-----|-----|
| Number Receiving Test        | 236 |     |
| "    Read                    | 215 |     |
| "    Not Read                | 21  |     |
|                              | —   | 236 |
| Positive Cases               | 171 |     |
| Negative Cases               | 44  |     |
| Not Read                     | 21  |     |
|                              | —   | 236 |
| Children Not Treated         | 12  |     |
| "    Having 1 Treatment      | 30  |     |
| "        "        2        " | 19  |     |
| "        "        3        " | 110 |     |
|                              | —   | 171 |

Respectfully submitted,

MARTHA J. STEWART, R. N.

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## SCHOOL CALENDAR FOR 1924.

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| TERM   | BEGINS         | CLOSES        |
|--------|----------------|---------------|
| Winter | January 2nd    | February 21st |
| Spring | March 3rd      | April 25th    |
| Summer | May 5th        | June 26th     |
| Fall   | September 3rd. | December 24th |

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Teachers must report for duty on Tuesday, September 2, at 9 A. M., one day previous to the opening of school for the Fall Term.

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### HOLIDAYS.

Every Saturday ; Columbus Day, October 12 ; Wednesday Afternoon, Thursday and Friday of Thanksgiving Week ; January 1 ; February 22 ; April 19, Memorial Day ; June 17 ; and Good Friday.

## NO SCHOOL SIGNALS OF THE IPSWICH PUBLIC SCHOOLS.

---

- 4 BLASTS AT 7.30---No Morning Session in any school.
  - 4 BLASTS AT 8.00---No Morning Session in the first three grades.
  - 4 BLASTS AT 11.00---No Afternoon Session in any school.
  - 4 BLASTS AT 11.30---No Afternoon Session in the first three grades.
- 

In the absence of any signal at 11.00 or 11.30, the afternoon session will be held as usual. Teachers and pupils must be present at such sessions as on other days.

All should bear in mind that the 7.30 and 8.00 o'clock signals do NOT excuse for the the entire day.

In additon to the warning given by the whistle, the street lights will be turned on for five minutes after the signal is given in each case.

Parents are expected to exercise their judgment in extremely bad weather as to permitting their children to attempt to attend school.

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## LIST OF TEACHERS IN THE IPSWICH PUBLIC SCHOOLS.

---

Ralph C. Whipple  
Helen J. Blodgett  
E. Margaret Allen  
Elizabeth C. Ferguson  
Helen N. Damon  
Robert D. Conary  
A. Erma Brown  
Elizabeth V. C. Forrest  
Ruth A Lord (Mrs)  
Katherine F. Sullivan  
Abby L. Smith  
Gertrude R. Sheppard  
Marion E. Brown  
M. Gretchen Hamilton  
Adeline A. Moulton  
Ruth C. Duncan  
Elizabeth C. Smith  
Grace A. Bowlen  
Lucy Ardell Kimball  
Annie P. Wade  
Constance Brady  
Frances P. Trussell  
Althine L. Hodgkins

Mildred M. Parker  
Elizabeth C. Weare (Mrs.)  
Emma A. Knights  
Anne E. Friend  
A. Pauline Charles  
Amy Stanford  
Margaret T. Reilly  
Alice D. Moran (Mrs.)  
Ethel M. Archer  
Ruth F. Joyce  
Sara G. Houghton  
Augusta A. Grenache (Mrs.)  
Lena J. Atherly (Mrs.)  
Belle D. Rogers (Mrs.)  
Mary J. Goodwin (Mrs.)  
Abby Fellows  
M. Lucia Wait  
Nellie T. Smith (Mrs.)  
Winifred Millard (Mrs.)  
Carrie B. Ladd (Mrs.)  
Arthur W. Gould  
Arthur H. Tozer

JOSEPH I. HORTON, Superintendent

## AUDITOR'S REPORT.

---

To the Citizens of Ipswich :---

I herewith submit the Annual Report of the Manning School, R. H. Manning, Burley Education, Heard, Treadwell, and Brown Funds, as compiled from the books of their respective Treasurers. I have found receipts for all bills paid and have examined the various securities comprising these funds and have found them to agree with the reports submitted.

FREDERICK S. WITHAM, Auditor.

Ipswich, Mass., Feb. 14, 1924.

## Manning School Fund.

### Receipts:

|                                                 |           |
|-------------------------------------------------|-----------|
| Cash on hand February 7, 1923                   | \$ 505 73 |
| Income from investments and rentals             | 1990 50   |
| Received from Ipswich Savings Bank (withdrawal) | 754 75    |
|                                                 | 3250 98   |

### Expenditures:

|                                                      |         |
|------------------------------------------------------|---------|
| Taxes, insurance, repairs and miscellaneous expenses | 2657 16 |
| Salary High School Principal                         | 500 00  |
| Cash on hand, Feb. 1, 1924                           | 93 82   |
|                                                      | 3250 98 |

## Manning School Fund Securities.

|                                               |          |
|-----------------------------------------------|----------|
| 15 shares Patterson Bridge Co                 | 1000 00  |
| 12 1000 4% Peoria & Eastern 1st mortg bonds   | 12000 00 |
| 1 1000 5% N E Brick Co bond                   | 1000 00  |
| 10 shares N E Brick Co stock                  | 1000 00  |
| 3 1000 4½% National R R Mexico bonds          | 3000 00  |
| 1 1000 4%           "       "       "       " | 1000 00  |
| 1 500 4%           "       "       "       "  | 500 00   |
| 1 100 4%           "       "       "       "  | 100 00   |
| Invested in Master's House                    | 7000 00  |
| Invested in Colonial Building                 | 18000 00 |
| Deposited in Ipswich Savings Bank             | 1144 03  |
|                                               | 45744 03 |

### R. H. Manning Fund.

---

#### Receipts:

|                                           |              |
|-------------------------------------------|--------------|
| Income from investments                   | \$142 25     |
| Interest on Ipswich Savings Bank deposits | 255 85       |
|                                           | <hr/> 398 10 |

#### Securities.

|                                   |                |
|-----------------------------------|----------------|
| 60 shares Patterson Bridge Co     | 4000 00        |
| 33 shares Pere Marquette R R Co   | 1419 00        |
| Deposited in Ipswich Savings Bank | 6634 84        |
|                                   | <hr/> 12053 84 |

### Heard Fund of Ipswich Public Library.

---

#### Income:

|                                   |               |
|-----------------------------------|---------------|
| Balance on hand January 1st, 1923 | 425 42        |
| Received from investments         | 554 65        |
| Received from Treadwell Fund      | 1000 00       |
|                                   | <hr/> 1980 07 |

#### Expenditures:

|                                      |               |
|--------------------------------------|---------------|
| Salaries                             | 975 00        |
| Insurance and miscellaneous expenses | 818 54        |
| Balance on hand January 1st, 1924    | 186 53        |
|                                      | <hr/> 1980 07 |

---

### Securities Comprising Heard Fund.

|                                             |           |
|---------------------------------------------|-----------|
| 33 shares B & M R R 1st pfd class B         | \$ 528 00 |
| 35 shares B & M R R pfd                     | 262 50    |
| 10 shares B & M R R 1st pfd class A         | 130 00    |
| 1 C B & Q R R 3½% bond                      | 970 00    |
| 3 Chicago, Aurora & Elgin Corp bonds        | 1200 00   |
| 2 Chicago, Aurora & Elgin Corp bonds        | 200 00    |
| 1 United Electric Light & Power bond        | 975 00    |
| 3 Quincy Gas & Electric Heating Co 5% bond  | 1950 00   |
| 1 Waterloo, Cedar Falls & Northern R R bond | 350 00    |
| 5 Liberty Bonds                             | 2700 00   |
| Deposited in Ipswich Savings Bank           | 119 20    |
|                                             | <hr/>     |
|                                             | 9384 70   |

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### Treadwell Fund.

#### Income:

|                              |         |
|------------------------------|---------|
| Cash on hand January 1, 1923 | 737 82  |
| Received from investments    | 1128 12 |
|                              | <hr/>   |
|                              | 1865 94 |

#### Expenditures:

|                                   |         |
|-----------------------------------|---------|
| Salaries                          | 50 00   |
| Miscellaneous expenses            | 298 43  |
| Transferred to Heard Fund         | 1000 00 |
| Balance on hand January 1st, 1924 | 517 51  |
|                                   | <hr/>   |
|                                   | 1865 94 |

### Securities Comprising Treadwell Fund.

|                                            |           |
|--------------------------------------------|-----------|
| 50 shares B & M R R 1st pfd class A        | \$ 650 00 |
| 30 shares Old Colony R R pfd               | 2070 00   |
| 25 shares B & P R R pfd                    | 3575 00   |
| 25 shares Me Central R R pfd               | 587 50    |
| 25 shares B & A R R                        | 3650 00   |
| 25 shares Vt & Mass R R                    | 1800 00   |
| 1 Am T & T Co 4% bond                      | 1250 00   |
| 3 Chicago, Aurora & Elgin Corp bonds       | 1200 00   |
| 2 Chicago, Aurora & Elgin R R bonds        | 200 00    |
| 1 Quincy Gas & Elec Heating Co 5% bond     | 650 00    |
| 1 Waterloo, Cedar Fall & Northern R R bond | 350 00    |
| 1 Missouri Pacific R R bond                | 500 00    |
| 4 Liberty Bonds                            | 3000 00   |
| Deposited in Ipswich Savings Bank          | 117 44    |
| Deposited in Salem Savings Bank            | 750 00    |
| Deposited in North End Savings Bank        | 819 32    |
|                                            | <hr/>     |
|                                            | 21169 26  |

### Thomas H. Lord Fund.

#### Receipts:

|                         |          |
|-------------------------|----------|
| Income from investments | \$ 42 50 |
|-------------------------|----------|

#### Securities.

|                              |         |
|------------------------------|---------|
| Liberty Bonds                | 1000 00 |
| Cash on hand January 1, 1924 | 227 40  |
|                              | <hr/>   |
|                              | 1227 40 |

## The Burley Education Fund.

The Trustees of the Burley Education Fund herewith present their ninety-eighth annual report.

The funds in their hands are as follows:

|                                                       |           |
|-------------------------------------------------------|-----------|
| Deposited in Ipswich Savings Bank                     | \$1020 87 |
| "        "        "        "        " (Caldwell Fund) | 1374 33   |
| "        " Salem Five Cents Savings Bank              | 494 16    |
| "        " Salem Savings Bank                         | 2024 50   |
| 15 shares B & M R R common stock                      | 187 50    |
| Liberty Bonds, second issue                           | 700 00    |
| "        "        fourth issue                        | 1000 00   |
|                                                       | 6801 36   |

The income for 1923 has been as follows:

|                                                       |        |
|-------------------------------------------------------|--------|
| From Ipswich Savings Bank                             | 58 86  |
| "        "        "        "        " (Caldwell Fund) | 79 24  |
| " Salem Five Cents Savings Bank                       | 19 81  |
| "        " Savings Bank                               | 86 74  |
| " Liberty Bonds, second issue                         | 29 75  |
| "        "        fourth issue                        | 42 50  |
|                                                       | 316 90 |

Expenditures:

|                          |      |
|--------------------------|------|
| Rent of Safe Deposit Box | 5 00 |
|--------------------------|------|

Respectfully submitted,

A. STORY BROWN  
JOSEPH T. MORTON  
CHARLES M. KELLY  
GEORGE W. TOZER

Trustees.

## Report of the Feoffees of the Grammar School.

### Income:

|                                                |            |
|------------------------------------------------|------------|
| Cash on hand February 7, 1923                  | \$ 1814 27 |
| Received from rents                            | 3465 00    |
| Received from taxes                            | 4052 79    |
| Interest on taxes                              | 16 15      |
| Contributions for road repairs                 | 200 00     |
| Sale of old lumber                             | 10 00      |
| Received from Ipswich Savings Bank, withdrawal | 554 04     |
| Excess taxes                                   | 5 59       |

---

10117 84

### Disbursements:

|                                     |         |
|-------------------------------------|---------|
| Rebate on taxes                     | 14 01   |
| Damon & Damon, insurance            | 104 36  |
| Ernest O Peabody, labor             | 137 75  |
| Wilfred Wile, labor                 | 1442 00 |
| Postage                             | 10 03   |
| Joseph F. Ross, expense to Rockport | 6 75    |
| J. J. Hull, expense to Rockport     | 18 00   |
| A C Damon, supplies                 | 188 50  |
| Cape Ann Granite Co, spars          | 90 00   |
| Berger Mfg Co, culverts             | 84 00   |
| B F Goodwin, moving houses          | 260 00  |
| G H W Hayes, legal services         | 2 00    |
| Auto hire                           | 6 00    |
| William Burrridge, carpentry        | 405 59  |
| Edmund Wile & Sons, labor           | 67 75   |
| John W Goodhue Corp, sundries       | 37 75   |
| George W Hills, painting            | 246 70  |

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|                                      |          |
|--------------------------------------|----------|
| J A King, repairs                    | 1 25     |
| Canney Lumber Co, lumber             | 753 39   |
| Town of Ipswich, taxes               | 4054 04  |
| “ “ “ water                          | 19 80    |
| F F Byron, expense                   | 13 50    |
| Ralph C Whipple, salary              | 500 00   |
| F E Wood, teaming                    | 4 00     |
| George E Farley, salary as treasurer | 200 00   |
| Deposited in Ipswich Savings Bank    | 500 00   |
|                                      | <hr/>    |
|                                      | 9167 17  |
| Balance, February 1, 1924            | 950 67   |
|                                      | <hr/>    |
|                                      | 10117 84 |

Property in their hands as follows:

|                                   |            |
|-----------------------------------|------------|
| Little Neck valued at             | \$ 5000 00 |
| Deposited in Ipswich Savings Bank | 13647 66   |
| “ “ “ “ Essex School Farm         | 2049 74    |
|                                   | <hr/>      |
|                                   | 20697 40   |

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Ipswich, Mass., February 1st, 1924.

I hereby certify that I have this day audited the accounts of the Treasurer of the Feoffees of the Grammar School and find the same correct and that the balance on hand is \$950.67.

FREDERICK S. WITHAM, Auditor.

### Brown School Fund.

---

The Trustees of the Brown School Fund present the following report for the year 1923.

The Funds are as follows:

|                                   |           |
|-----------------------------------|-----------|
| Deposited in Ipswich Savings Bank | \$1421 51 |
| “ “ Salem Five Cents Savings Bank | 1198 07   |
|                                   | <hr/>     |
|                                   | 2619 58   |

Income since last report:

|                                             |        |
|---------------------------------------------|--------|
| Dividend from Ipswich Savings Bank          | 56 01  |
| Dividend from Salem Five Cents Savings Bank | 52 11  |
|                                             | <hr/>  |
|                                             | 108 12 |

Expenditures:

|                                                                             |       |
|-----------------------------------------------------------------------------|-------|
| Paid Edmund Wile for transporting school children<br>of Candlewood District | 90 00 |
|                                                                             | <hr/> |
| Income over expense                                                         | 18 12 |

Respectfully submitted,

A. STORY BROWN  
CHARLES G. BROWN  
BENJAMIN R. HORTON

Trustees.

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